

**Knoxville - Knox County
Community Action Committee**

Annual Financial Report

For the Fiscal Year Ended
June 30, 2016

Knoxville-Knox County Community Action Committee

CAC

Annual Financial Report

The Promise of Community Action

**Community Action changes people's lives,
embodies the spirit of hope,
improves communities,
and makes America a better place to live.
We care about the entire community, and
we are dedicated to helping people
help themselves and each other.**

“CAC: Helping People. Changing Lives.”

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2016

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INTRODUCTORY SECTION

March 30, 2017

The Honorable Board of County Commissioners and
Board of Directors of the Knoxville-Knox County
Community Action Committee
Knox County, Tennessee

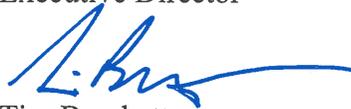
The accompanying financial statements of the Knoxville-Knox County Community Action Committee (CAC) for the year ended June 30, 2016, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with CAC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of CAC. All disclosures necessary to enable the reader to gain an understanding of CAC's activities have been included. These financial statements have been audited by Pershing Yoakley & Associates.

CAC financial statements reflecting the financial position and results of operations from funding received from the State Department of Human Services, the Department of Health and Human Services, the Department of Housing and Urban Development, the Department of Labor and others were audited according to the guidelines of *Government Auditing Standards* issued by Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,

A handwritten signature in blue ink that reads "Barbara Kelly".

Barbara Kelly
Executive Director

A handwritten signature in blue ink that reads "Tim Burchett".

Tim Burchett
Mayor, Knox County
Community Action Committee Treasurer

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Board of Directors – June 2016

Virginia S. Anagnost, Chairperson
AHEPA

Mayor Tim Burchett, Treasurer
Chris Caldwell, Alternate

Rep. Joe Armstrong
John Wesley Donaldson, Alternate

Councilman Daniel Brown
Knoxville City Council

Dr. Martha Buchanan
Knox County Health Department
Dempsey Andes, Alternate

Gerald Green, Executive Director
Metropolitan Planning Commission
Doug Burton, Alternate

Judge John Rosson
Knoxville Bar Association

Buz Johnson
At-Large

Judy Poulson
League of Women Voters

Mary Farmer
South Resident Advisory Board

Lula Williams
East Resident Advisory Board

Derek Tate
East Resident Advisory Board

Rebecca Parr.
Head Start Policy Council

Jaleesa Warner
Head Start

Mayor Madeline Rogero.
Avice Reid, Alternate

Thomas Strickland, Vice Chairperson
At-Large

Polly Doka, Secretary
West Resident Advisory Board

Commissioner Charles Busler
Knox County Commission

Buzz Thomas, Interim Superintendent
Knox County Schools
Dr. Clifford Davis, Alternate

Art Cate, Executive Director
KCDC
Ashley Ogle, Alternate

Rev. John Bluth Gill
Knoxville Ministerial Association

Kathy Mays
Knoxville- Oak Ridge Central Labor Council

Dr. Sandra Twardosz
Early Child Development Expert

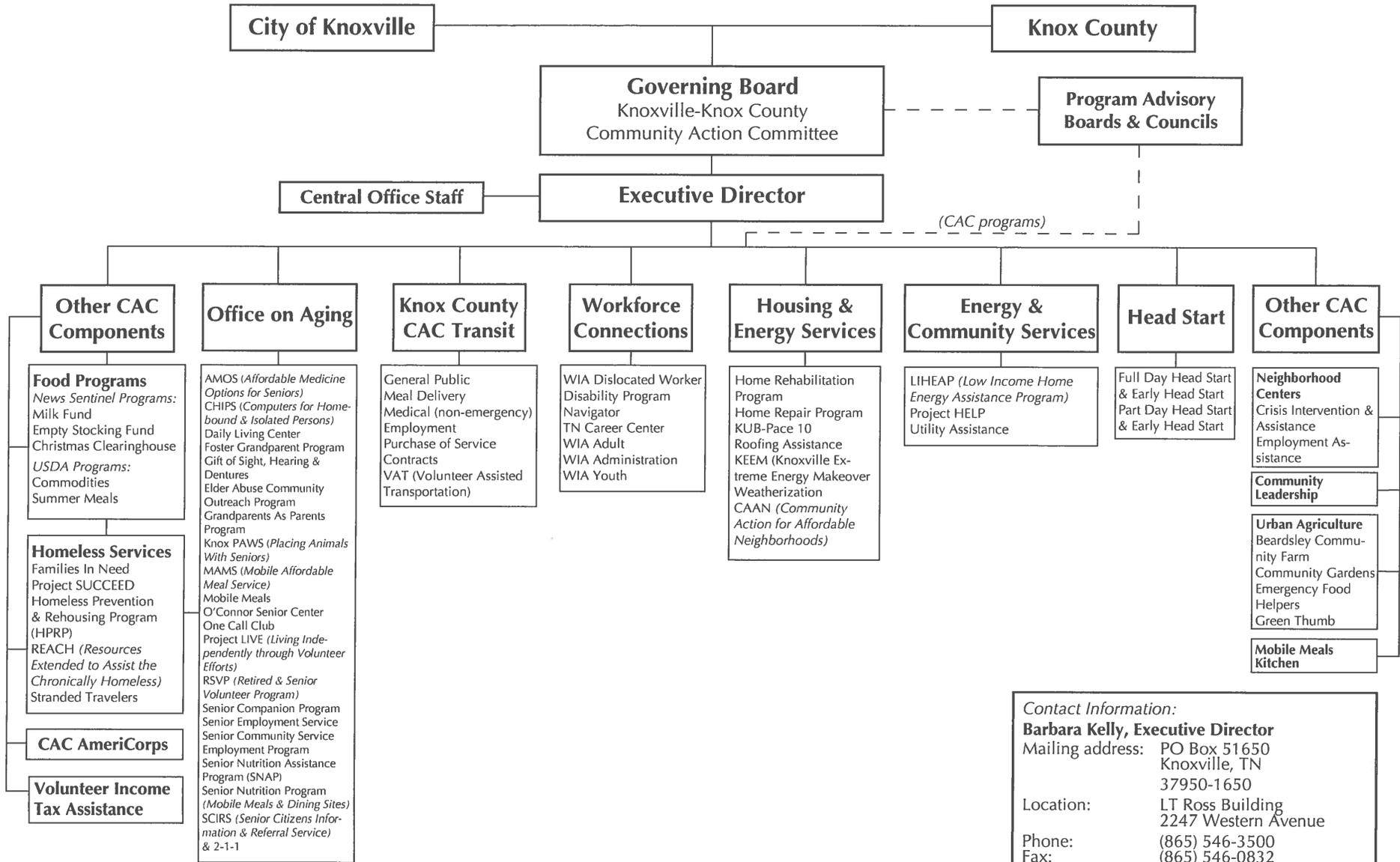
Martha Olson
South Resident Advisory Board

Terrell Patrick
East Resident Advisory Board

Steve Ritter
West Resident Advisory Board

Charles Wright
West Resident Advisory Board

Knoxville-Knox County Community Action Committee Organizational Chart



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 Email: barbara.kelly@knoxcac.org
 Website: www.knoxcac.org

CAC: Helping People. Changing Lives.

**FINANCIAL
SECTION**



PERSHING YOAKLEY & ASSOCIATES, P.C.
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Knoxville, TN 37919
p: (865) 673-0844 | f: (865) 673-0173
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INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL
STATEMENTS, REQUIRED SUPPLEMENTARY INFORMATION
AND OTHER INFORMATION

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness

of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Committee, as of June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information: Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information: Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Committee's basic financial statements. The introductory and supplemental sections and the Schedule of Expenditures of State and Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information included in the supplemental section as listed in the table of contents and the Schedule of Expenditures of State and Federal Awards are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental

section and the Schedule of Expenditures of State and Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2017, on our consideration of the Committee's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Committee's internal control over financial reporting and compliance.

Paulina Yodanis : Associates, P.C.

Knoxville, Tennessee
March 30, 2017

Knoxville-Knox County Community Action Committee (CAC)

2247 Western Avenue at the L.T. Ross Building
Mailing address: P.O. Box 51650
Knoxville, TN 37950-1650
Phone: (865) 546-3500 Fax: (865) 546-0832

Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2016. The section is part of the presentation of financial information as required by the Governmental Accounting Standards Board (GASB). It has been prepared by management to be read in conjunction with the financial statements and footnotes that follow the section. Comparative information with fiscal year 2015 is presented below.

| Financial Summary | <u>15/16</u> | <u>14/15</u> |
|---|---------------------|---------------------|
| CAC total assets | \$12,766,786 | \$11,147,745 |
| Total assets include the following: | | |
| Cash and Cash Equivalents | 661,877 | 578,902 |
| Short-term investments | 503,420 | 324,180 |
| Capital assets (net of accumulated depreciation) | 2,618,338 | 2,436,132 |
| Accounts receivable | 8,767,893 | 7,590,142 |
| Prepaid expenses | 215,258 | 218,389 |
| CAC's total liabilities | \$10,398,166 | \$9,233,746 |
| Liabilities payable/current | 9,437,144 | 8,173,543 |
| Liabilities payable/due in more than one year | 961,022 | 1,060,203 |
| CAC assets exceed liabilities by (net position) | \$2,368,620 | \$1,913,999 |
| Net position includes the following: | | |
| Net investment in capital assets | 1,726,338 | 1,412,132 |
| Restricted for other purposes | 626,167 | 485,752 |
| Unrestricted | 16,115 | 16,115 |
| CAC has an ending governmental fund balance of | \$847,304 | \$670,070 |
| CAC's total revenues are | \$43,368,360 | \$35,090,861 |
| Total revenues include the following: | | |
| In-kind contributions | 2,678,957 | 2,401,410 |
| Federal and State governments | 24,965,444 | 24,814,602 |
| Other governments and Citizens Groups | 3,046,202 | 2,671,360 |
| Other local revenue | 12,537,343 | 5,172,278 |
| Interest earned | 2,501 | 1,858 |
| Other Financing Sources | 137,913 | 29,353 |
| CAC's total expenses amounted to | \$42,913,739 | \$35,317,959 |
| Total expenses include the following: | | |
| Administrative | 1,443,231 | 1,351,712 |
| Salaries and Benefits | 16,555,648 | 14,634,952 |
| Supplies | 4,413,519 | 2,168,659 |
| Rent and Occupancy | 402,328 | 464,322 |
| Travel | 206,015 | 180,685 |
| Other | 20,170,385 | 16,230,337 |
| Capital Outlays, Net of Depreciation changes | (182,206) | 385,309 |
| Principal Reduction | (132,000) | (127,000) |
| Compensated Absences, reported as Long Term | 36,819 | 28,983 |
| The change in net position is | \$454,621 | \$(227,098) |

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to CAC's basic financial statements. CAC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *government-wide financial statements* provide readers with a broad overview of CAC's finances.

The *statement of net position* presents information on all of CAC's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of CAC is improving or deteriorating.

The *statement of activities* presents information showing how CAC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CAC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of CAC can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

CAC maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Conduct and Administration (C&A) Fund and Consortium Fund, of which the C&A Fund is considered to be a major fund.

CAC adopts an annual appropriated budget for its funds. A budgetary comparison schedule has been provided for these Funds in the report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are **not** reflected in the government-wide financial statement because the resources of those funds are *not* available to support CAC's own programs.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

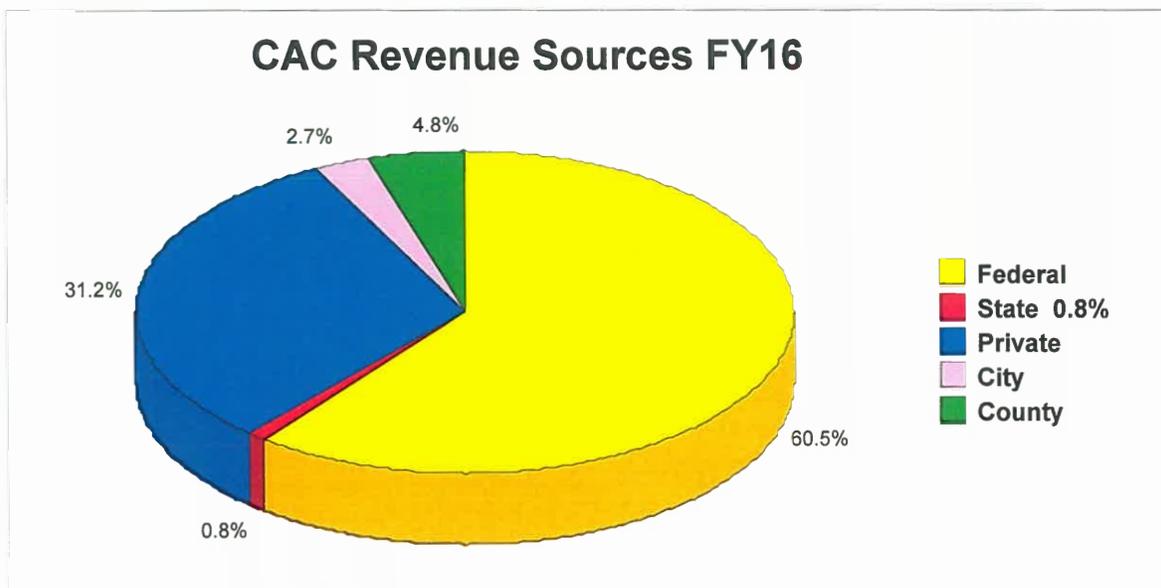
Analysis of Financial Position

The Total Net Position of CAC at the end of the fiscal year was \$2,368,620. Of this amount \$1,726,338 were invested in capital assets net of related debt, and \$626,167 were restricted for other purposes. The change in net position is \$454,621 and is due in large part to increases in funding and fixed assets. The governmental fund balance increased by \$177,234. Short-term investments earned interest in the amount of \$2,501 which will be applied to designated projects. These funds will be used to cover future expenditures in the appropriate Office on Aging Programs. Invested funds are transferred to and expended through the C&A Fund as required by the individual projects.

The differences between the original budget and the final budget in both the C&A Fund and the Consortium Fund were normal for CAC operations and resulted in a \$2,201,022 increase in appropriations. Included in the increases were grant awards accepted during fiscal year 2016, most notably the Head Start and Low Income Home Energy Assistance Program contracts, appropriations of carryover balances and appropriations for close-out of fiscal year 2016.

Many of the grants and programs that are administered by CAC require matching funds as a condition of receiving the grant. In some instances these requirements can be met through the in-kind contributions of volunteer time and the value of donated goods and services. In other cases, a cash match is required. Funds from local government (Knox County and the City of Knoxville) and contributions from private sources are essential in meeting the cash requirements for matching funds. In-kind contributions amounted to \$2,678,957 during fiscal year 2016.

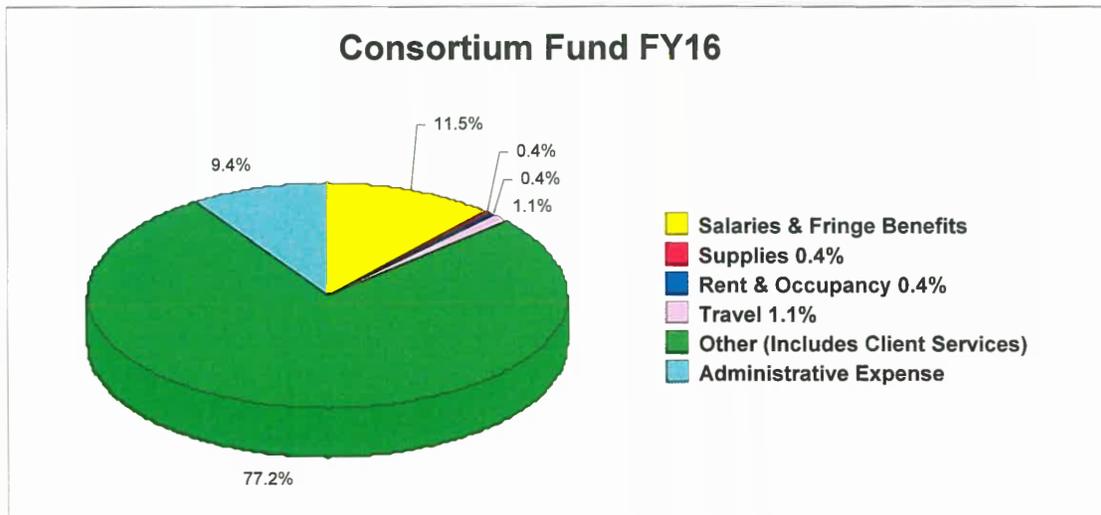
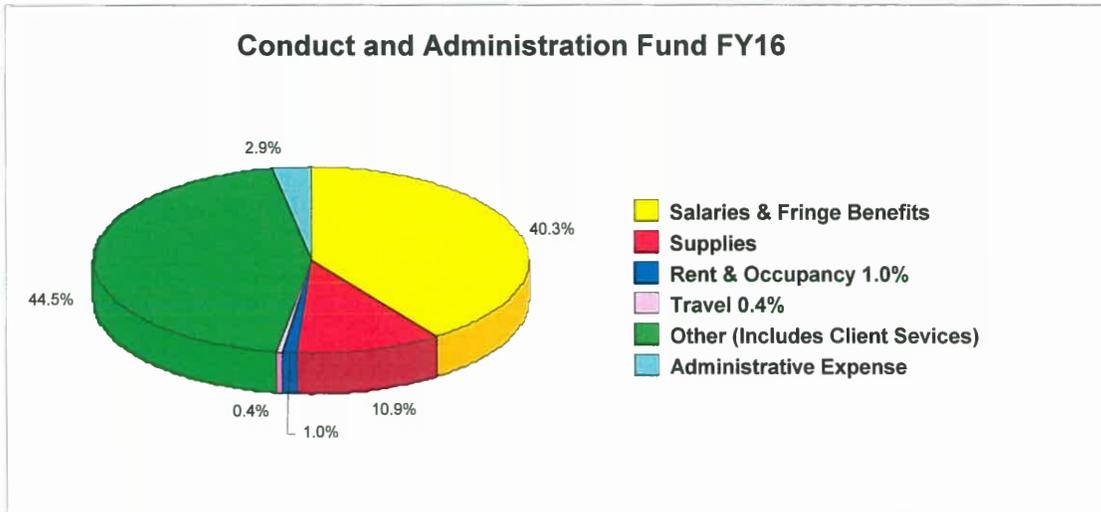
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2016. Of CAC's total revenue, 60.5% is attributed to Federal sources.



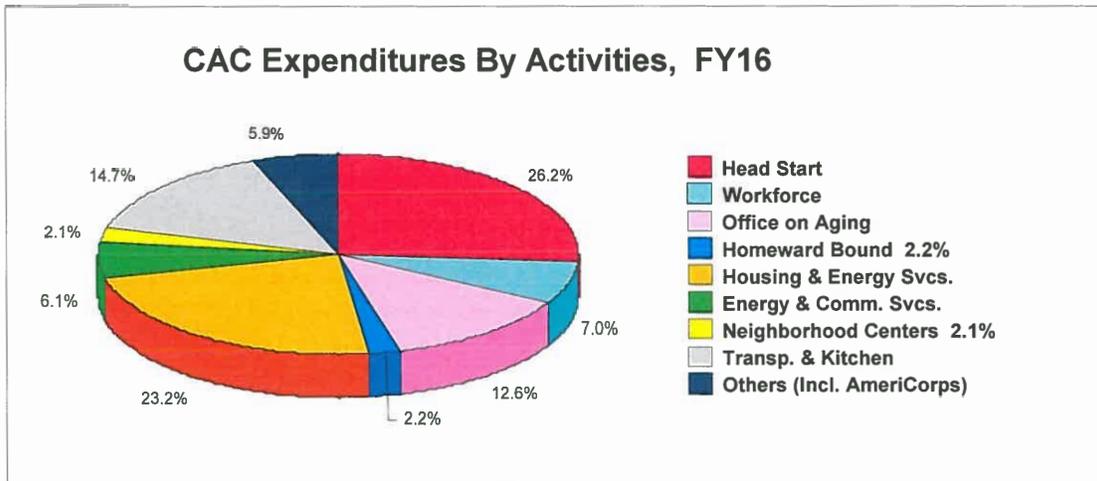
Operating expenses shown by budget classification and by activity

In the C&A Fund “Other” was the largest category of expense for the fiscal year at 44.5%. “Salaries and Fringe Benefits” was second at 40.3%. The Consortium Fund’s largest expense was “Other” at 77.2%, and the second largest category was “Salaries and Fringe Benefits” at 11.5%. In large part the “Other” categories are composed of expenses related to client services including meals, food, medical, dental, and optical services, mortgage or rent payments, utility or other home heating/cooling payments, tuition and other training expenses, stipends, wages and other payments made directly to or on behalf of clients. This category also includes smaller amounts for items such as printing, communications, audit, and insurance for some programs and allocated salaries and fringe benefits for pooled accounts in the Consortium Fund. For fiscal year 2016, administration, supplies, rent/occupancy, and travel represent 15.2% of the C&A expenses. Administrative expense, supplies, rent/occupancy and travel comprise 11.3% of the Consortium Fund expenses for the same period.

Operating Expenses by Budget Classification



Operating Expenses by Activities



At 26.2% of the total operating expenses, Head Start is still the largest activity for the fiscal year. Housing and Energy Services is the second largest activity at 23.2% of total operating expenses, with Transportation and Kitchen third at 14.7% and Office on Aging fourth at 12.6%. Workforce Connections, Energy and Community Services, Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from 7.0% to 2.1% of total operating expenses.

Other Factors

The Knoxville Extreme Energy Makeover (KEEM) was funded by TVA as of June 15, 2015 to provide energy upgrades for 1,200 homes in Knoxville. KEEM, a \$15 million program operating through September 30, 2017, represents a significant increase in funding for weatherization activities. The KEEM Team is led by CAC in partnership with the City of Knoxville, Knoxville Utilities Board (KUB), and the Alliance to Save Energy. Additionally in November 2014, KUB adopted the Round-It-Up program which provided a sustainable source of funding for weatherization activities in the KUB service area.

The Federal government (FY 2017) is currently funded through a continuing resolution (CR) through April 28, 2017. The proposed FY 2018 budget includes possible elimination and funding reductions for a variety of programs operated by CAC. We will monitor closely both the FY 2017 and 2018 budgets for circumstances that may affect CAC funding and/or operations.

A settlement has been reached with the insurance company and the Federal Emergency Management Agency (FEMA) regarding the Mobile Meals Kitchen facility that was damaged by a storm in 2011. Negotiations continue with governmental officials regarding reimbursement for the cost of repairs to the facility and expenses related to the relocation to temporary quarters.

Request for Information

This financial report is designed to provide a general overview for all those with an interest in CAC's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be sent to the address previously provided.

Acknowledgements

CAC acknowledges with gratitude the many individuals and organizations who have contributed to the accomplishments of CAC and to this report in particular. The leadership and support of those individuals who serve on the CAC Board of Directors and on the advisory boards and councils that comprise the CAC network is sincerely appreciated. The support and trust placed in CAC by Knox County and the City of Knoxville is gratefully acknowledged. A special word of thanks is extended to the dedicated professionals at the Knox County Department of Finance for all they do to support the financial operations of CAC. The staff of CAC is recognized for their caring commitment to excellence. The gifts of time and resources given by each and every volunteer is appreciated and highly regarded. The support of our public and private funders is gratefully acknowledged. And lastly, we acknowledge the people served by CAC programs at all levels for allowing us to be a part of their lives.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF NET POSITION

June 30, 2016

| | TOTAL GOVERNMENTAL ACTIVITIES |
|--|--|
| ASSETS | |
| Cash and Cash Equivalents | \$ 661,877 |
| Short-term Investments | 503,420 |
| Accounts Receivable | 8,767,893 |
| Prepaid Expenses | 215,258 |
| Capital Assets, Net of Accumulated Depreciation | <u>2,618,338</u> |
| TOTAL ASSETS | <u>\$ 12,766,786</u> |
| LIABILITIES | |
| Accounts Payable and Accrued Liabilities | \$ 2,148,292 |
| Unearned Revenue | 383,335 |
| Advances from Other Governments | 2,465,000 |
| Other Cash Advances | 4,022,243 |
| Compensated Absences Payable: | |
| Less than One Year | 282,274 |
| More than One Year | 205,022 |
| Long-term Debt: | |
| Due in Less than One Year | 136,000 |
| Due in More than One Year | <u>756,000</u> |
| TOTAL LIABILITIES | <u>\$ 10,398,166</u> |
| NET POSITION | |
| Net Investment in Capital Assets | \$ 1,726,338 |
| Restricted for: | |
| Other Purposes | 626,167 |
| Unrestricted | <u>16,115</u> |
| TOTAL NET POSITION | <u>\$ 2,368,620</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2016

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUE | |
|-----------------------------|----------------------|---|--------------------------------|
| | | OPERATING GRANTS AND CONTRIBUTIONS | GOVERNMENTAL ACTIVITIES |
| Governmental Activities: | | | |
| Program | \$ 41,436,102 | \$ 43,227,946 | \$ 1,791,844 |
| Administrative | 1,443,231 | - | (1,443,231) |
| Interest Expense | 34,406 | - | (34,406) |
| Total Primary Government | <u>\$ 42,913,739</u> | <u>\$ 43,227,946</u> | <u>314,207</u> |
| General Revenue: | | | |
| Other Financing Sources | | | 137,913 |
| Interest Income | | | <u>2,501</u> |
| Change in Net Position | | | 454,621 |
| Net Position, July 1, 2015 | | | <u>1,913,999</u> |
| Net Position, June 30, 2016 | | | <u>\$ 2,368,620</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2016

| | GENERAL | SPECIAL REVENUE | |
|--|---------------------------------------|---------------------|--------------------------------|
| | CONDUCT AND ADMINISTRATION FUND | CONSORTIUM FUND | TOTAL GOVERNMENTAL FUNDS |
| ASSETS | | | |
| Cash and Cash Equivalents | \$ 661,877 | \$ - | \$ 661,877 |
| Short-term Investments | 503,420 | - | 503,420 |
| Accounts Receivable | 7,401,577 | 1,366,316 | 8,767,893 |
| Due From Other Funds | 878,792 | 9,368 | 888,160 |
| Prepaid Expenses | 213,176 | 2,082 | 215,258 |
| TOTAL ASSETS | \$ 9,658,842 | \$ 1,377,766 | \$ 11,036,608 |
| LIABILITIES & FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable & Accrued Liabilities | \$ 1,825,626 | \$ 322,666 | \$ 2,148,292 |
| Due To Other Funds | 9,368 | 878,792 | 888,160 |
| Unearned Revenue | 240,691 | 142,644 | 383,335 |
| Advances from Other Governments | 2,465,000 | - | 2,465,000 |
| Other Cash Advances | 4,022,243 | - | 4,022,243 |
| Compensated Absences Payable | 248,610 | 33,664 | 282,274 |
| TOTAL CURRENT LIABILITIES | 8,811,538 | 1,377,766 | 10,189,304 |
| Fund Balances: | | | |
| Nonspendable | 213,176 | - | 213,176 |
| Restricted | 618,013 | - | 618,013 |
| Assigned | 16,115 | - | 16,115 |
| TOTAL FUND BALANCES | 847,304 | - | 847,304 |
| TOTAL LIABILITIES & FUND BALANCES | \$ 9,658,842 | \$ 1,377,766 | \$ 11,036,608 |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION

June 30, 2016

Amounts reported for governmental activities in the statement of net position are different because:

| | |
|--|---------------------|
| Ending Fund Balance - Governmental Funds | \$ 847,304 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | 2,618,338 |
| Long-term liabilities, consisting of a note payable, and compensated absences are not due and payable in the current period and therefore are not reported in the funds. | |
| Note Payable | (892,000) |
| Compensated Absences | <u>(205,022)</u> |
| Net Position of Governmental Activities | <u>\$ 2,368,620</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended June 30, 2016**

| | GENERAL | SPECIAL REVENUE | |
|---|--|----------------------------|---|
| | CONDUCT AND ADMINISTRATION FUND | CONSORTIUM FUND | TOTAL GOVERNMENTAL FUNDS |
| Revenues | | | |
| In-Kind Contributions | \$ 2,678,957 | \$ - | \$ 2,678,957 |
| Other Local Revenues | 12,463,626 | 73,717 | 12,537,343 |
| State & Federal Governments | 22,102,314 | 2,863,130 | 24,965,444 |
| Other Governments and Citizen Groups | 3,046,202 | - | 3,046,202 |
| Interest Earned | 2,501 | - | 2,501 |
| Other Financing Sources | 137,913 | - | 137,913 |
| Total Revenues | 40,431,513 | 2,936,847 | 43,368,360 |
| Expenditures | | | |
| Current Program Expenses: | | | |
| Salaries and Benefits | 16,216,772 | 338,876 | 16,555,648 |
| Supplies | 4,402,070 | 11,449 | 4,413,519 |
| Rent and Occupancy | 392,052 | 10,276 | 402,328 |
| Travel | 172,810 | 33,205 | 206,015 |
| Other | 16,984,562 | 2,268,295 | 19,252,857 |
| Current Administrative Expenses | 1,168,485 | 274,746 | 1,443,231 |
| Capital Outlays | 785,528 | - | 785,528 |
| Debt Service | 132,000 | - | 132,000 |
| Total Expenditures | 40,254,279 | 2,936,847 | 43,191,126 |
| Excess of Revenues Over Expenditures | 177,234 | - | 177,234 |
| Fund Balances, July 1, 2015 | 670,070 | - | 670,070 |
| Fund Balances, June 30, 2016 | \$ 847,304 | \$ - | \$ 847,304 |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

For the Year Ended June 30, 2016

Amounts reported for governmental activities in the statement of activities are different because:

| | |
|--|--------------------------|
| Net Change in Fund Balances - Governmental Funds | \$ 177,234 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which net outlays for capital assets \$68,088 exceeded net depreciation (\$114,118) in the current period. | 182,206 |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the payment reduces long-term liabilities in the statement of net position. Debt principal reductions in the current fiscal year were (\$132,000). | 132,000 |
| Expenses reported in the statement of activities include amounts related to the increase in the compensated absences liability balance expected to be paid in more than one year totaling (\$36,819). | <u>(36,819)</u> |
| Change in Net Position of Governmental Activities | <u><u>\$ 454,621</u></u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL POSITIVE (NEGATIVE) |
|--|--------------------|-------------------|-------------------|--|
| Revenues | | | | |
| In-Kind Contributions | \$ 3,774,007 | \$ 3,852,237 | \$ 2,678,957 | \$ (1,173,280) |
| Other Local Revenues | 21,508,816 | 23,596,454 | 12,463,626 | (11,132,828) |
| State & Federal Governments | 29,515,936 | 29,381,063 | 22,102,314 | (7,278,749) |
| Other Governments and Citizen Groups | 4,519,190 | 4,717,932 | 3,046,202 | (1,671,730) |
| Interest Earned | - | - | 2,501 | 2,501 |
| Other Financing Sources | - | - | 137,913 | 137,913 |
| Total Revenues | 59,317,949 | 61,547,686 | 40,431,513 | (21,116,173) |
| Expenditures | | | | |
| Program Expenses: | | | | |
| Salaries and Benefits | 20,484,707 | 21,842,552 | 16,216,772 | 5,625,780 |
| Supplies | 7,361,441 | 7,587,434 | 4,402,070 | 3,185,364 |
| Rent and Occupancy | 409,565 | 428,534 | 392,052 | 36,482 |
| Travel | 283,938 | 290,382 | 172,810 | 117,572 |
| Other (includes Capital Outlays and Debt Service) | 28,588,377 | 29,269,645 | 17,902,090 | 11,367,555 |
| Administrative Expenses | 2,189,921 | 2,129,139 | 1,168,485 | 960,654 |
| Total Expenditures | 59,317,949 | 61,547,686 | 40,254,279 | 21,293,407 |
| Excess of Revenues Over Expenditures | - | - | 177,234 | 177,234 |
| Fund Balances, July 1, 2015 | - | - | 670,070 | - |
| Fund Balances, June 30, 2016 | \$ - | \$ - | \$ 847,304 | \$ 177,234 |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND

June 30, 2016

| | <u>AGENCY FUND</u> |
|--|--------------------|
| Cash and Cash Equivalents | <u>\$ 83,130</u> |
| TOTAL ASSETS | <u>\$ 83,130</u> |
| Accounts Payable and Accrued Liabilities | <u>\$ 83,130</u> |
| TOTAL LIABILITIES | <u>\$ 83,130</u> |

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Knoxville-Knox County Community Action Committee (CAC) is a public agency operating federal, state and locally funded programs that serve poor and disadvantaged people in Knox County, Tennessee (the County). Created in 1964 by Knox County and the City of Knoxville pursuant to the Federal Economic Opportunity Act of 1964, CAC is governed by a 30-member Board of Directors. In accordance with the Community Services Block Grant Act as amended in 1998 and as provided in the by-laws, the CAC Board consists of 30 members composed of the following three (3) groups: Ten (10) members of the CAC Board shall be incumbents in various designated public offices. At least one-third of the board members must be chosen in accordance with democratic selection procedures as representatives of low-income individuals and families in the area served. The balance of the Board members shall be representatives of private groups and interests in the community including individuals representing labor, business, professional, religious, civic, minorities, or other major private groups or interests in the community.

B. Government-wide and Fund Financial Statements

The accompanying financial statements of CAC have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of CAC. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include federal, state and local grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for both the governmental funds and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are “measurable and available”. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. CAC considers revenues available if collected within one year after the fiscal year end. Expenditures are recorded when the related fund liability is incurred. On expenditure driven grants, revenues are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met.

Fund Accounting: The accounts of CAC are organized, operated and presented on the fund basis of accounting. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

CAC has the following fund types:

Governmental Funds: Within the category of Governmental Funds, CAC operates two Funds. The *Conduct and Administration Fund* is CAC’s General Fund, and only major fund, and it accounts for all financial resources of CAC except those that are required to be accounted for in another fund. The *Consortium Fund* is a Special Revenue Fund and it accounts for revenue sources that are legally restricted to expenditure for specific purposes.

Fiduciary Funds: Within the category of Fiduciary Funds, CAC operates an *Agency Fund*. The *Payroll Agency Fund* is custodial in nature and does not present results of operations. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. This fund accounts for assets related to payroll transactions that CAC holds for others in an agency capacity.

D. Assets, Liabilities and Equity

Deposits and Investments

CAC’s cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize CAC to invest in certificates of deposit, the State and Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Deposits and Investments (Continued)

CAC's investments are carried at fair market value. Short-term investments, however, are reported at cost, which approximates market value. Securities traded on a national exchange are valued at the last reported sales price.

Tennessee State Law requires financial institutions to secure deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 105 percent of the average daily balance of CAC's deposits.

Receivables, Payables, Unearned Revenue and Other Cash Advances

Receivables primarily consist of routine revenues receivable from federal, state and local governments and are considered fully collectible; therefore, an allowance for uncollectible accounts is not necessary. Payables primarily include payments and accruals to vendors. Outstanding balances between funds are reported as "due to/from other funds."

Unearned revenue represents federal and state cash advances that have been received from grants and contracts for which expenditures have not been made as of June 30, 2016.

Other cash advances represents non-federal and non-state cash advances that have been received from local governments, community organizations and individuals for which expenditures have not been made as of June 30, 2016.

Prepaid Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. CAC defines capital assets as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Capital Assets (Continued)

All reported capital assets are depreciated. Improvements are depreciated over the estimated remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------|--------------|
| Buildings | 45 |
| Temporary Buildings | 25 |
| Building Improvements | 20 |
| Recreation Equipment | 20 |
| Kitchen Equipment | 10 |
| Vehicles | 5 |

Compensated Absences

It is the policy of CAC to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since CAC does not have a policy to pay any such amounts upon separation from employment. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for amounts CAC expects to liquidate with expendable financial resources is reported in the governmental funds.

Advances from Other Governments

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating \$2,500,000 dollars as an advance for the operations of CAC. On March 23, 2009 the Commission of Knox County approved Resolution R-09-3-804 appropriating a total of \$6,000,000 to fund CAC operations. The advances are required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. Payments totaling \$3,500,000 were made during fiscal year 2011. There were no payments made in fiscal years 2012 and 2013. A payment of \$35,000 was made in fiscal year 2014. There were no payments made in fiscal years 2015 and 2016.

Long-Term Debt

CAC records long-term debt in the government-wide financial statements.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Fund Equity

In the governmental fund financial statements, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which CAC is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. The classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are (a) not in spendable form, or (b) legally or contractually required to be maintained intact (e.g., endowments.) Fund balance not in spendable form includes items not expected to be converted to cash (e.g., inventories, prepaid items, long-term receivables.)

Restricted fund balance includes amounts that are restricted for specific purposes. These amounts result from constraints placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of CAC's highest level of decision-making authority, which for CAC is the Board of Directors. CAC does not have any committed fund balance as of June 30, 2016.

Assigned fund balance consists of amounts constrained by CAC's intent to be used for specific purposes, but are neither restricted nor committed. Assignments may be made upon the authority of the Executive Director.

Unassigned fund balance is the residual balance in the Conduct and Administration Fund (i.e., fund balance that is not nonspendable, and is not restricted, committed, or assigned). CAC does not have any unassigned fund balance as of June 30, 2016.

When expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted amounts are expended first, and then unrestricted funds are used. Generally, when expenditures are incurred utilizing unrestricted funds, unassigned amounts are expended first, then assigned amounts, then committed amounts.

Net position in government-wide fund financial statements are classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information

Non-Monetary Transactions

Under the terms of some grants, CAC is required to furnish a certain amount of program support. Support, which has been donated to the program, is recorded at the estimated fair value of the goods and services donated.

Accounting Transactions

The Knox County Department of Finance has been authorized to be the accounting and record-keeping agency for CAC.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from the estimates.

Accounting Pronouncements

CAC adopted GASB Statement No. 72, *Fair Value Measurement and Application*, required for fiscal periods beginning after June 15, 2015, in fiscal 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. As all of CAC's short-term investments are comprised exclusively of certificates of deposit, the expanded disclosures required by this Statement are not applicable to CAC.

CAC adopted GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, in fiscal 2016. This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Additional Information (Continued)

Accounting Pronouncements (Continued)

CAC adopted GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, required for fiscal periods beginning after June 15, 2015, in fiscal 2016. The Statement identifies, in the context of the current governmental financial reporting environment, the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

CAC adopted GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, required for fiscal periods beginning after June 15, 2015, in fiscal 2016. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. The Statement established measurement criteria for investments held by pools and pool participants, and establishes additional note disclosure requirements regarding limitations or restrictions on participant withdrawals.

F. Subsequent Events

CAC evaluated all events or transactions that occurred after June 30, 2016 through the date the financial statements were available to be issued. During this period, management did not note any material recognizable subsequent events that required recognition or disclosure in the June 30, 2016 financial statements, other than as discussed in Note IV.C.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The revenues and expenditures are accounted for by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the operations. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The resources of such funds are appropriated based on resolutions adopted by CAC's Board of Directors, which authorize CAC to make expenditures.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The budgets reflected in the accompanying Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Conduct and Administration Fund and the Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Consortium Fund are the original or carryover respective grant budgets for the year ended June 30, 2016, as amended by CAC's Board of Directors. Appropriations lapse at year-end. Increases in appropriations must be approved by CAC's Board of Directors. The legal level of budgetary control exercised by CAC's Board of Directors is at the grant program level.

Encumbrance accounting is used to account for a portion of an appropriation for purchase orders, contracts and other commitments. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are included in the balances of assigned, committed, or restricted fund balance based on the purposes for which the resources that will be used to liquidate the encumbrances have been classified. Encumbrances do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Outstanding encumbrances are re-appropriated in the subsequent year. There were no outstanding encumbrances at June 30, 2016.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash and Cash Equivalents

The majority of CAC's cash and cash equivalents are pooled and maintained by the Trustee of Knox County. Deposits at June 30, 2016 were covered by the bank collateral pool, which is administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 and 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered entirely insured or collateralized.

Other cash and cash equivalent accounts and short-term investments maintained by CAC are entirely insured by the Federal Deposit Insurance Corporation or collateralized with securities held by CAC or by its agents in CAC's name.

Short-term investments as of June 30, 2016 consist exclusively of certificates of deposit maturing within one year. CAC's investments are short-term in nature and the risk due to rate fluctuations is considered minimal.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Capital Assets

Activity in CAC's capital assets for the fiscal year ended June 30, 2016 is as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|------------------------------|-------------------|------------------|---------------------------|
| Governmental Activities: | | | | |
| Capital Assets being depreciated: | | | | |
| Buildings | \$ 3,446,503 | \$ - | \$ - | \$ 3,446,503 |
| Vehicles and Equipment | 7,912,912 | 785,528 | 717,440 | 7,981,000 |
| Total Capital Assets being depreciated | <u>11,359,415</u> | <u>785,528</u> | <u>717,440</u> | <u>11,427,503</u> |
| Less Accumulated Depreciation for: | | | | |
| Buildings | 1,762,234 | 84,738 | - | 1,846,972 |
| Vehicles and Equipment | 7,161,049 | 518,584 | 717,440 | 6,962,193 |
| Total Accumulated Depreciation | <u>8,923,283</u> | <u>603,322</u> | <u>717,440</u> | <u>8,809,165</u> |
| Governmental Activities Capital Assets, net | <u>\$ 2,436,132</u> | <u>\$ 182,206</u> | <u>\$ -</u> | <u>\$ 2,618,338</u> |

C. Long-Term Liabilities

Long-term Debt

On August 26, 2002, the Commission of Knox County approved Resolution R-02-8-803 appropriating \$2,300,000 for the construction of a Mobile Meals Kitchen for CAC. On February 25, 2003, Knox County issued debt with a fixed interest rate of 3.36% that included funds for the construction of this project. The construction of the kitchen was administered by the Public Building Authority (PBA) of the County of Knox and the City of Knoxville, Tennessee under provisions of an operating contract respecting construction and improvements of CAC property. The project was completed and the kitchen began operations in September 2003. Under terms of an agreement between CAC and the County, CAC has agreed to reimburse the County by repaying the annual amounts of the County's related debt service requirements, and reimbursing the County through annual principal and monthly interest payments.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Long-Term Liabilities (Continued)

Annual debt requirements to maturity for principal and interest payable to the County are as follows:

| Fiscal Year Ending June 30, | Principal | Interest | Total |
|--------------------------------|------------|------------|------------|
| 2017 | \$ 136,000 | \$ 29,971 | \$ 165,971 |
| 2018 | 141,000 | 25,402 | 166,402 |
| 2019 | 146,000 | 20,664 | 166,664 |
| 2020 | 151,000 | 15,758 | 166,758 |
| 2121 | 156,000 | 10,685 | 166,685 |
| 2022 | 162,000 | 5,443 | 167,443 |
| Total | \$ 892,000 | \$ 107,923 | \$ 999,923 |

Changes in Long-term Liabilities

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2016:

| | Balance July 1 | Increases | Deductions | Balance June 30 | Current Portion |
|---------------------------------|-------------------|-----------|------------|--------------------|--------------------|
| Long-term Debt | \$ 1,024,000 | \$ - | \$ 132,000 | \$ 892,000 | \$ 136,000 |
| Compensated Absences Payable | 428,848 | 68,310 | 9,862 | 487,296 | 282,274 |
| Total | \$ 1,452,848 | \$ 68,310 | \$ 141,862 | \$ 1,379,296 | \$ 418,274 |

D. Operating Leases

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2016 are as follows:

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Operating Leases (Continued)

| Year Ending June 30, | Operating Leases |
|--|---------------------|
| 2017 | \$ 365,378 |
| 2018 | 365,378 |
| 2019 | 365,378 |
| 2020 | 338,378 |
| 2021 | 338,378 |
| 2022 - 2026 | 1,241,091 |
| 2027 - 2029 | 420,895 |
| Total future minimum lease payments | \$ 3,434,876 |

E. Fund Equity

The amount reported on the balance sheet identified as fund balance in the Conduct and Administration Fund is comprised of the following:

| | |
|-------------------------------|------------|
| Assigned for Equipment | \$ 16,115 |
| Nonspendable | 213,176 |
| Restricted for Other Purposes | 618,013 |
| Total Fund Balance | \$ 847,304 |

Nonspendable fund balance relates to prepaid expenditures for fiscal year 2017. The fund balance for restricted for other purposes relates primarily to cash and cash equivalents and other assets related to CAC's program activities in the Conduct and Administration fund which are separate from Federal and State supported activities and with limits on their use that are externally imposed.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

F. Interfund Receivables, Payables and Transfers

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Transfers are used to (1) move receipts allocated to CAC's salaries and benefits to be disbursed through the Payroll Agency Fund, and (2) use revenues collected in the general fund to finance programs accounted for in other funds in accordance with budgetary authorizations. The composition of CAC's interfund receivables and payables as of June 30, 2016, is as follows:

Due to/from Other Funds

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------|---------------------|-------------------|
| General | Consortium | <u>\$ 878,792</u> |
| Consortium | General | <u>\$ 9,368</u> |

NOTE IV. OTHER INFORMATION

A. Contingencies

CAC has been named a party defendant for certain claims and suits. While the ultimate outcome of these claims is not presently determinable, it is management's opinion that the claims will have no material adverse effect on the financial position of CAC.

B. Risk Financing

CAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by CAC's commercial insurance purchased from independent third parties. There have not been any significant reductions in insurance coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in the past three years.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2016

NOTE IV. OTHER INFORMATION (Continued)

C. Mobile Meals Kitchen Damage

In June 2011 a storm damaged CAC's Mobile Meals Kitchen facility. During 2012, CAC operated the Kitchen from another location. The facility was repaired during fiscal 2013 and operations resumed in the regular facility as of November 2012. Repairs to the kitchen facility were completed by the PBA and funding for the repairs totaling \$790,406 was provided by Knox County. As of June 30, 2016, CAC was still in discussions with the Federal Emergency Management Agency (FEMA) related to the final amount of reimbursement for the repair costs. Subsequently, in January of 2017, a settlement was reached with FEMA. Negotiations are currently in process with governmental officials regarding reimbursement for the cost of repairs to the facility and expenses related to the relocation to temporary quarters.

D. Continued Funding

Anticipated reductions in Federal domestic spending will potentially have an impact on CAC funding and services. The ultimate impact of any reductions cannot currently be determined.

NOTE V. EMPLOYEE RETIREMENT PLAN

CAC provides retirement benefits for its employees through a profit sharing plan under Section 401 (a) of the Internal Revenue Code, which is administered by Fidelity Investments. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after they complete one calendar year of service, which includes 1,000 hours. Plan provisions and contribution requirements are established and may be amended by CAC's Board of Directors. CAC contributed on behalf of each participant six percent of the regular compensation paid or accrued once the employee reached active status. Voluntary contributions by participants are not permitted by the plan. CAC's contributions for each participant (and investment earnings allocated to each participant's account) are vested based on a vesting schedule, as stated in the plan, with a participant being fully vested after completing three years of eligible service. Forfeitures to the plan are used to reduce the employer's contributions or to provide additional contributions to plan participants. At June 30, 2016, there were 404 plan members. During the year, employer contributions amounted to \$586,435. CAC employees did not contribute to the retirement plan.

**OTHER
INFORMATION
SECTION**

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

| Federal Grantor/Pass-Through Grantor Program Title | CFDA # | Pass-Through Grantor's Number | Expenditures/ Amount Earned |
|--|--------|-------------------------------------|--------------------------------|
| FEDERAL FINANCIAL ASSISTANCE | | | |
| U.S. Department of Agriculture: | | | |
| Passed through Tennessee Department of Human Services: | | | |
| USDA Headstart, 9/15 | 10.558 | N/A | \$67,364 |
| USDA Headstart, 9/16 | 10.558 | N/A | \$438,628 |
| USDA Summer Food, 9/15 | 10.559 | N/A | \$211,696 |
| USDA Summer Food, 9/16 | 10.559 | N/A | \$368,171 |
| USDA Daily Living Center, 6/16 | 10.558 | N/A | \$13,975 |
| USDA After School Snack Prg., 9/15 | 10.558 | 03-47-30036-00-0 | \$13,068 |
| USDA After School Snack Prg., 9/16 | 10.558 | 03-47-30036-00-0 | \$47,990 |
| Passed through Tennessee Department of Labor: | | | |
| SNAP Program, FY16 | 10.561 | LW03F161QSNAP16 | \$8,967 |
| Passed through Tennessee Department of Agriculture: | | | |
| Commodities Distribution, 9/15 | 10.568 | 45909 | \$8,979 |
| Commodities Distribution, 9/16 | 10.568 | 32501 | \$56,787 |
| Total Department of Agriculture | | | \$1,235,625 |
| U. S. Department of Housing & Urban Development Direct Program: | | | |
| Reach Program, 1/16 | 14.267 | TN0042L4J021407 | \$61,551 |
| Reach Program, 1/17 | 14.267 | TN0042L4J021508 | \$46,861 |
| HUD-Project Succeed, 1/16 | 14.267 | TN0227L4J021401 | \$81,731 |
| HUD-Project Succeed, 1/17 | 14.267 | TN0227L4J021502 | \$66,170 |
| Families In Need, 2/16 | 14.267 | TN0228L4J021401 | \$64,267 |
| Families In Need, 2/17 | 14.267 | TN0228L4J021502 | \$30,954 |
| Passed through the City of Knoxville, Tennessee: | | | |
| City Minor Home Repair and Rehab, 6/16 | 14.218 | C-15-0307 | \$649,938 |
| *City LEAD Hazard Control Program, 6/16 | 14.900 | C-14-0112 | \$791,327 |
| Emergency Services Grant 12/15 | 14.231 | C-15-0162 | \$169,028 |
| Emergency Services Grant 6/16 | 14.231 | C-16-0058 | \$53,539 |
| Passed through Knox County, Tennessee: | | | |
| County Rehab, 6/16 | 14.218 | N/A | \$418,750 |
| Passed through the City of Morristown, Tennessee: | | | |
| Morristown Project 6/16 | 14.218 | N/A | \$62,297 |
| Total Department of Housing & Urban Development | | | \$2,496,413 |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
 SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
 For the Year Ended June 30, 2016

| | | Pass-Through | |
|---|--------|-----------------|--------------------|
| U.S. Department of Justice: | | | |
| Passed through the City of Knoxville, Tennessee: | | | |
| Elder Abuse Community Outreach, 9/17 | 16.528 | C-16-0302 | \$14,607 |
| Total Department of Justice | | | \$14,607 |
| U. S. Department of Labor: | | | |
| Passed through Tennessee Department of Labor: | | | |
| WIOA Cluster | | | |
| WIOA Adult, FY'15-2 | 17.258 | LW03F151ADULT15 | \$464,290 |
| WIOA Adult, FY'16 | 17.258 | LW03P151ADULT16 | \$65,425 |
| WIOA Adult, FY'16-2 | 17.258 | LW03F161ADULT16 | \$430,401 |
| WIOA Youth, FY'15 | 17.259 | LW03P141YOUTH15 | \$388,067 |
| WIOA Youth, FY'16 | 17.259 | LW03P151YOUTH16 | \$428,942 |
| WIOA Dislocated Worker, FY'16 | 17.278 | LW03P141DSLWK15 | \$95,429 |
| WIOA Dislocated Worker, FY'15-2 | 17.278 | LW03F151DSLWK15 | \$648,662 |
| WIOA Dislocated Worker, FY'16 | 17.278 | LW03P151DSLWK16 | \$36,116 |
| WIOA Dislocated Worker, FY'16-2 | 17.278 | LW03F161DSLWK16 | \$59,285 |
| WIOA Incumbent Worker, FY'16 | 17.278 | LW03F151IWRSP15 | \$29,494 |
| WIOA Incumbent Worker, FY'16-2 | 17.278 | LW03F161IWSWA16 | \$34,990 |
| WIOA Transitional, FY16 | 17.278 | LW03F141TFRSP14 | \$60,123 |
| WIOA Rapid Response, FY16 | 17.278 | LW03P141APRSP15 | \$50,000 |
| WIOA Youth Experience, FY'15 | 17.259 | LW03P141YUSWA15 | \$12,111 |
| WIOA Incentive, FY'15-2 | 17.259 | LW03P131NCSWA14 | \$5,444 |
| WIOA Cluster Subtotal | | | \$2,808,779 |
| WIOA RESEA Contract, FY16 | 17.225 | LW03F151RESEA16 | \$6,937 |
| Passed through Senior Service America, Inc.: | | | |
| Senior Community Service Employment Program, 6/16 | 17.235 | Project #327 | \$354,252 |
| Total Department of Labor | | | \$3,169,968 |
| Corporation for National & Community Services Direct Programs: | | | |
| Foster Grandparent / Senior Companion Cluster: | | | |
| Foster Grandparents, 6/16 | 94.011 | 13GXSTN001 | \$419,152 |
| Senior Companion Program, 6/16 | 94.016 | 15SXSTN001 | \$307,768 |
| Foster Grandparent / Senior Companion Cluster Subtotal | | | \$726,920 |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

| | | | |
|---|--------|----------------------------|-----------------|
| Retired Senior Volunteer, 3/16 | 94.002 | Pass-Through 12SRSTN005 | \$43,152 |
| Retired Senior Volunteer, 6/17 | 94.002 | 15SRSTN001 | \$16,463 |
| AmeriCorps, 12/15 | 94.006 | 13FXHTN0020001 | \$4,678 |
| AmeriCorps, 12/16 | 94.006 | 13ESHTN0010001 | \$471,701 |
| Total Corporation for Nat'l & Comm. Svcs. | | | \$1,262,914 |
| U.S. Department of Interior: | | | |
| AmeriCorps, 12/15 | 15.931 | P15AC1578 | \$8,505 |
| AmeriCorps, 12/16 | 15.931 | P15AC001578 | \$50,700 |
| Total Department of Interior | | | \$59,205 |
| U.S. Department of Energy: | | | |
| Passed through the Tennessee Housing Development Agency: | | | |
| Weatherization, 12/16 | 81.042 | WAP-15-07 | \$116,190 |
| Passed through Upper East Human Resource Agency: | | | |
| Weatherization, 6/17 | 81.042 | WAP-15-07 | \$172,249 |
| Total Department of Energy | | | \$288,439 |
| U. S. Federal Emergency Management Agency: | | | |
| Passed through United Way: | | | |
| Emergency Food & Shelter Program FY'15 | 97.024 | PHASE 32 | \$72,238 |
| Total Federal Emergency Management Agency | | | \$72,238 |
| U. S. Department of Health & Human Services Direct Programs: | | | |
| *Head Start, PA20,22,25 26 ,12/15 | 93.600 | 04CH469202 | \$4,184,466 |
| *Head Start, PA20,22,25,26 ,12/16 | 93.600 | 04CH469203 | \$4,365,450 |
| Passed through Tennessee Department of Human Services: | | | |
| Community Services Block Grant, 6/16 | 93.569 | Z-16-49109 | \$734,306 |
| Daily Living Center, 6/16 | 93.667 | Z-16-49309 | \$83,814 |
| Temporary Assistance to Needy Families Cluster: | | | |
| Head Start Day Care, 6/16 | 93.558 | N/A | \$94,303 |
| Temporary Assistance to Needy Families Cluster Subtotal | | | \$94,303 |
| Passed through Tennessee Housing Development Agency: | | | |
| Low Income Home Energy Assistance Prog., 9/15 | 93.568 | LIHEAP-15-09 | \$170,745 |
| Low Income Home Energy Assistance Prog., 9/16 | 93.568 | LIHEAP-16-09 | \$2,194,459 |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ended June 30, 2016

| | | Pass-Through | |
|--|--------|---------------|---------------------|
| Passed through East Tennessee Human Resource Agency: | | | |
| Aging Cluster: | | | |
| Office on Aging IIIB, 6/16 | 93.044 | N/A | \$277,590 |
| Senior Nutrition Title IIIC-1, 6/16 | 93.045 | N/A | \$212,970 |
| Senior Nutrition Title IIIC-2, 6/16 | 93.045 | N/A | \$496,217 |
| Senior Nutrition IIIC-1, Cong. NSIP, 6/16 | 93.053 | N/A | \$30,578 |
| Senior Nutrition IIIC-2, Home Del, NSIP, 6/16 | 93.053 | N/A | \$87,029 |
| Aging Cluster Subtotal | | | \$1,104,384 |
| Affordable Medicine IIIB, AMOS 6/16 | 93.043 | N/A | \$7,500 |
| Affordable Medicine MIPPA/PPACA, 6/16 | 93.779 | N/A | \$10,000 |
| Grandparents As Parents IIIE, 6/16 | 93.052 | N/A | \$22,477 |
| Total Department of Health & Human Services | | | \$12,971,904 |
| U.S. Department of Transportation : | | | |
| Passed through Tennessee Department of Transportation: | | | |
| Volunteer Assisted Transportation, 6/16 | 20.507 | TN-16-X007-01 | \$146,000 |
| Volunteer Assisted Transportation - Capital, 6/16 | 20.507 | TN-95-X075 | \$33,427 |
| Transportation - 5307 Funds, 6/16 | 20.507 | TN-90-X369-01 | \$200,000 |
| Transportation - 5307 Funds, 6/16 | 20.507 | N/A | \$616,252 |
| Transportation - Capital, 6/16 | 20.507 | TN-95-X044 | \$50,597 |
| Transportation - Capital, 6/16 | 20.507 | TN-95-X060 | \$202,388 |
| Transportation - Capital, 6/16 | 20.507 | TN-95-X066 | \$341,959 |
| Transportation, 6/16 | 20.507 | N/A | \$210,000 |
| Total Department of Transportation | | | \$1,800,623 |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | | \$23,371,936 |

*Denotes Major Program

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
 SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
 For the Year Ended June 30, 2016

| STATE FINANCIAL ASSISTANCE | Pass-Through | |
|--|--------------|------------------|
| <i>Tennessee Commission on Aging & Disabilities:</i> | | |
| O'Connor Senior Center, 6/16 | N/A | \$2,500 |
| Passed through East Tennessee Human Resource Agency: | | |
| State Nutrition Funds Home Delivered, 6/16 | N/A | \$40,441 |
| State Meal Waiver, 6/16 | N/A | \$75,975 |
| State Meal Options Home Delivered, 6/16 | N/A | \$8,627 |
| O'Connor Senior Center, 6/15 | N/A | \$69,976 |
| Senior Companion Program, Options, 6/16 | N/A | \$5,311 |
| Senior Companion Program Caregiver, 6/16 | N/A | \$4,948 |
| Tennessee Department of Human Services: | | |
| Governor's Direct, 6/16 | N/A | \$22,050 |
| Head Start Day Care, 6/16 | N/A | \$40,802 |
| Tennessee Department of Transportation: | | |
| Volunteer Assisted Transportation, 6/16 | N/A | \$73,000 |
| TOTAL STATE FINANCIAL ASSISTANCE | | \$343,630 |

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
 SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
 For the Year Ended June 30, 2016

| Federal Grantor/Pass-Through Grantor Program Title | Federal CFDA Number | Pass-Through Grantor's Number | Value On Hand July 1, 2015 | Commodities Received | Commodities Disbursed | Other Increases (Decreases) | Value On Hand June 30, 2016 |
|---|---------------------------|-------------------------------------|----------------------------------|-------------------------|--------------------------|-----------------------------------|-----------------------------------|
| VALUE OF GOODS | | | | | | | |
| <i>Tennessee Department of Agriculture:</i> | | | | | | | |
| USDA Commodity Supplemental Feeding: | | | | | | | |
| Commodities Distribution, 9/16 | 10.565 | 32501 | \$158,890 | \$96,952 | \$64,204 | (\$54,534) | \$137,104 |
| TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE | | | \$158,890 | \$96,952 | \$64,204 | (\$54,534) | \$137,104 |

NOTE A

This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee (the Committee) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE B

The Committee has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**SUPPLEMENTAL
SECTION**

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE WITH FINAL POSITIVE (NEGATIVE) |
|---|----------------------------|-------------------------|------------------|--|
| Revenues | | | | |
| State & Federal Governments | \$ 5,418,373 | \$ 5,393,141 | \$ 2,863,130 | \$ (2,530,011) |
| Other Local Revenues | 77,200 | 73,717 | 73,717 | - |
| Total Revenues | 5,495,573 | 5,466,858 | 2,936,847 | (2,530,011) |
| Expenditures | | | | |
| Program Expenses: | | | | |
| Salaries and Benefits | 697,913 | 870,272 | 338,876 | 531,396 |
| Supplies | 27,195 | 25,224 | 11,449 | 13,775 |
| Rent and Occupancy | 29,475 | 29,475 | 10,276 | 19,199 |
| Travel | 45,306 | 50,312 | 33,205 | 17,107 |
| Other | 4,202,960 | 4,014,777 | 2,268,295 | 1,746,482 |
| Administrative Expenses | 492,724 | 476,798 | 274,746 | 202,052 |
| Total Expenditures | 5,495,573 | 5,466,858 | 2,936,847 | 2,530,011 |
| Excess of Revenues Over Expenditures | - | - | - | - |
| Fund Balances, July 1, 2015 | - | - | - | - |
| Fund Balances, June 30, 2016 | \$ - | \$ - | \$ - | \$ - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

FIDUCIARY FUND

June 30, 2016

| | Balance | | | Balance |
|--|---------------------|------------------|-------------------|----------------------|
| | July 1, 2015 | Additions | Deductions | June 30, 2016 |
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 93,726 | \$ 4,238,324 | \$ (4,248,920) | \$ 83,130 |
| LIABILITIES | | | | |
| Accounts Payable and Accrued Liabilities | \$ 93,726 | \$ 4,238,324 | \$ (4,248,920) | \$ 83,130 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| Aging Program Shared Cost, FY16: | | | |
| Aging Shared Support Cost: | | | |
| City of Knoxville | \$ 150,000 | \$ 135,155 | \$ (14,845) |
| Knox County | 180,000 | 146,772 | (33,228) |
| Total Aging Shared Support Cost | 330,000 | 281,927 | (48,073) |
| Aging Shared - Director: | | | |
| City of Knoxville | 62,100 | 62,100 | - |
| Knox County | 63,183 | 63,182 | (1) |
| Total Aging Shared Director Cost | 125,283 | 125,282 | (1) |
| Total Aging Program Shared Cost, FY16 | 455,283 | 407,209 | (48,074) |
| Head Start Adjustment Non-Federal, FY16: | | | |
| City of Knoxville | 19,395 | 19,395 | - |
| Knox County | 29,499 | 29,499 | - |
| Unearned Revenue | - | (48,894) | (48,894) |
| Total Head Start Adjustment Non-Federal, FY16 | 48,894 | - | (48,894) |
| AmeriCorps, FY15: | | | |
| CNCS - Corp on Nat & Comm Serv | 15,662 | 4,678 | (10,984) |
| Dept Int - National Park Service | 8,506 | 8,506 | - |
| City of Knoxville | 10,402 | 10,402 | - |
| Community Contributions | 24,031 | 24,031 | - |
| Sale of Vehicles | 4,824 | - | (4,824) |
| Total AmeriCorps, FY15 | 63,425 | 47,617 | (15,808) |
| AmeriCorps, FY16: | | | |
| CNCS - Corp on Nat & Comm Serv | 493,964 | 471,701 | (22,263) |
| Dept Int - National Park Service | 50,700 | 50,700 | - |
| City of Knoxville | 11,576 | 11,576 | - |
| City of Knoxville - AmeriCorps | 40,000 | 32,739 | (7,261) |
| Other City Governments | 24,000 | 24,000 | - |
| Knox County | 14,503 | 14,503 | - |
| Knox County - AmeriCorps | 64,000 | 62,491 | (1,509) |
| AmeriCorps - CAC Departments | 8,000 | 8,000 | - |
| Foundations/Private Grants/Organizations/Businesses | 93,600 | 54,276 | (39,324) |
| University of Tennessee | 40,000 | 32,000 | (8,000) |
| Insurance Recovery | 1,400 | 1,384 | (16) |
| Total AmeriCorps, FY16 | 841,743 | 763,370 | (78,373) |
| CAAN Program, FY16: | | | |
| CAAN - Developers Fee | 41,912 | 41,912 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--------------------------------------|-----------------|--------|--|
| <i>Aging Special Projects, FY16:</i> | | | |
| Local Cash: | | | |
| City of Knoxville | 1,900 | - | (1,900) |
| Knox County | 2,000 | 971 | (1,029) |
| Community Contributions | 1,100 | 1,055 | (45) |
| Total Local Cash | 5,000 | 2,026 | (2,974) |
| Grey Muzzle Organization: | | | |
| Miscellaneous Private Fnd | 11,500 | 2,018 | (9,482) |
| Gift of Sight and Hearing: | | | |
| Community Contributions | 48,700 | 1,205 | (47,495) |
| Eyeglasses - Client Contributions | 4,300 | - | (4,300) |
| Hearing Aids - Client Contributions | 4,000 | - | (4,000) |
| Dentures | 1,500 | 300 | (1,200) |
| Lion's Club | 1,000 | - | (1,000) |
| Miscellaneous Private Fnd | 11,000 | - | (11,000) |
| Total Gift of Sight and Hearing | 70,500 | 1,505 | (68,995) |
| Knox Paws: | | | |
| Community Contributions | 16,000 | - | (16,000) |
| Akima Club | 1,000 | - | (1,000) |
| Total Knox Paws | 17,000 | - | (17,000) |
| Banfield Charitable Trust: | | | |
| Banfield Charitable Trust | 4,250 | 3,318 | (932) |
| Project Snap: | | | |
| Community Contributions | 12,900 | 3,489 | (9,411) |
| Nat Council on Aging (NCOA) | 25,000 | 24,267 | (733) |
| Total Project Snap | 37,900 | 27,756 | (10,144) |
| Aging - A Family Affair: | | | |
| Community Contributions | 2,500 | 500 | (2,000) |
| Registrations | 26,000 | 13,367 | (12,633) |
| Registration - CAC | 1,000 | 975 | (25) |
| Total Aging - A Family Affair | 29,500 | 14,842 | (14,658) |
| Trinity Phillips Lifeline: | | | |
| Community Contributions | 9,000 | 8,144 | (856) |
| Trinity Foundation | 42,000 | 586 | (41,414) |
| Total Trinity Phillips Lifeline | 51,000 | 8,730 | (42,270) |
| Publications: | | | |
| Knox County | 3,000 | - | (3,000) |
| Community Contributions | 1,116 | - | (1,116) |
| Directory - Sponsors | 33,000 | 32,556 | (444) |
| Newsletter - Sponsors | 3,800 | 3,750 | (50) |
| CAC Interdept Sales | 1,300 | 1,233 | (67) |
| Total Publications | 42,216 | 37,539 | (4,677) |
| Total Aging Special Projects, FY16 | 268,866 | 97,734 | (171,132) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| Beardsley Farm, FY16: | | | |
| Program: | | | |
| City of Knoxville | 32,615 | 32,615 | - |
| Knox County | 22,534 | 22,280 | (254) |
| Community Contributions | 30,347 | 30,347 | - |
| CAC Interdept Sales | 25 | - | (25) |
| Siddiqi Charitable Foundation | 50,000 | 50,000 | - |
| Thompson Charitable Foundation | 25,000 | 25,000 | - |
| East Tennessee Foundation | 5,000 | 5,000 | - |
| Produce and Honey Sales | 885 | 884 | (1) |
| <i>Total Beardsley Farm, FY16</i> | <u>166,406</u> | <u>166,126</u> | <u>(280)</u> |
| Crisis Intervention - Client Specific Program, FY16: | | | |
| Community Contributions | 56,250 | 6,007 | (50,243) |
| City Minor Home Repair, FY16: | | | |
| City Minor Home Repair: | | | |
| HUD CDBG - City of Knoxville | 650,000 | 649,937 | (63) |
| Knox County | 10,000 | 10,000 | - |
| Unearned Revenue | 11,897 | 11,897 | - |
| <i>Total City Minor Home Repair, FY16</i> | <u>671,897</u> | <u>671,834</u> | <u>(63)</u> |
| Commodities Program, FY15: | | | |
| USDA - TN Department of Agriculture | 8,980 | 8,979 | (1) |
| City of Knoxville | 12,615 | 5,612 | (7,003) |
| Knox County | 13,578 | 5,664 | (7,914) |
| <i>Total Commodities Program, FY15</i> | <u>35,173</u> | <u>20,255</u> | <u>(14,918)</u> |
| Commodities Program, FY16: | | | |
| USDA - TN Department of Agriculture | 72,000 | 56,787 | (15,213) |
| City of Knoxville | 12,479 | 95 | (12,384) |
| Knox County | 10,469 | - | (10,469) |
| <i>Total Commodities Program, FY16</i> | <u>94,948</u> | <u>56,882</u> | <u>(38,066)</u> |
| County Rehab & Minor Home Repair Program, FY16: | | | |
| HUD CDBG - Knox County | 425,000 | 418,750 | (6,250) |
| Knox County | 10,000 | 10,000 | - |
| Unearned Revenue | 19,100 | 19,100 | - |
| <i>Total County Minor Home Repair Program, FY16</i> | <u>454,100</u> | <u>447,850</u> | <u>(6,250)</u> |
| Crisis Intervention, FY16: | | | |
| City of Knoxville | 9,584 | 225 | (9,359) |
| Knox County | 4,953 | - | (4,953) |
| Community Contributions | 2,300 | 1,215 | (1,085) |
| ESF - Clearinghouse | 10 | - | (10) |
| KICMA | 3,275 | 850 | (2,425) |
| Laurel Church of Christ | 1,200 | 310 | (890) |
| Ladies of Charity | 15,600 | 10,800 | (4,800) |
| Lake Hills Presbyterian Church | 3,030 | 1,707 | (1,323) |
| <i>Total Crisis Intervention, FY16</i> | <u>39,952</u> | <u>15,107</u> | <u>(24,845)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| Community Services Block Grant, FY16: | | | |
| DHHS - TN Department of Human Services | 734,453 | 734,307 | (146) |
| City of Knoxville | 117,898 | 60,921 | (56,977) |
| Knox County | 114,904 | 50,000 | (64,904) |
| <i>Total Community Services Block Grant, FY16</i> | <u>967,255</u> | <u>845,228</u> | <u>(122,027)</u> |
| Computer Technology Program, FY16: | | | |
| City of Knoxville | 13,250 | 13,250 | - |
| Knox County | 17,340 | 8,916 | (8,424) |
| Computer Technology Services | 32,000 | 21,825 | (10,175) |
| <i>Total Computer Technology Program, FY16</i> | <u>62,590</u> | <u>43,991</u> | <u>(18,599)</u> |
| Dental Services, FY16: | | | |
| City of Knoxville | 15,114 | 4,689 | (10,425) |
| Knox County | 7,745 | - | (7,745) |
| Client Fees | 50 | - | (50) |
| <i>Total Dental Services, FY16</i> | <u>22,909</u> | <u>4,689</u> | <u>(18,220)</u> |
| East Tennessee Foundation, Contract Services, FY16: | | | |
| East Tennessee Foundation | 100,000 | 100,000 | - |
| Unearned Revenue | 513 | - | (513) |
| <i>Total East Tennessee Foundation, Contract Services, FY16</i> | <u>100,513</u> | <u>100,000</u> | <u>(513)</u> |
| East Tennessee Foundation, Contract Services, FY17: | | | |
| East Tennessee Foundation | 150,000 | 39,298 | (110,702) |
| Energy & Housing Special Project, FY16: | | | |
| City of Knoxville | 4,850 | 4,850 | - |
| Knox County | 117,113 | 80,282 | (36,831) |
| Insurance Recovery | 350 | 349 | (1) |
| <i>Total Energy & Housing Special Project, FY16</i> | <u>122,313</u> | <u>85,481</u> | <u>(36,832)</u> |
| East Neighborhood Center Tutoring Program, FY16: | | | |
| Community Contributions | 1,000 | 427 | (573) |
| Elder Abuse Community Outreach, FY16: | | | |
| City of Knoxville | 122,736 | 14,607 | (108,129) |
| Knox County | 5,583 | 916 | (4,667) |
| <i>Total Elder Abuse Community Outreach, FY16</i> | <u>128,319</u> | <u>15,523</u> | <u>(112,796)</u> |
| Emergency Solutions Grant, FY16: | | | |
| HUD Emergency Services | 169,089 | 169,028 | (61) |
| In-Kind Revenue | 178,811 | 178,811 | - |
| <i>Total Emergency Solutions Grant, FY16</i> | <u>347,900</u> | <u>347,839</u> | <u>(61)</u> |
| Emergency Services, FY16: | | | |
| HUD Emergency Services | 60,000 | 53,539 | (6,461) |
| In-Kind Revenue | 60,000 | 53,539 | (6,461) |
| <i>Total Emergency Services, FY16</i> | <u>120,000</u> | <u>107,078</u> | <u>(12,922)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| Emergency Food and Shelter Program, FY15: | | | |
| FEMA - United Way | 1,967 | 1,967 | - |
| Foster Grandparent Program, FY16: | | | |
| Corporation on National & Community Service | 419,152 | 419,152 | - |
| City of Knoxville | 3,371 | - | (3,371) |
| Knox County | 21,084 | 20,895 | (189) |
| Community Contributions | 2,495 | 2,495 | - |
| Recognition - CAC | 500 | 350 | (150) |
| In-Kind Revenue | 40,000 | 37,875 | (2,125) |
| <i>Total Foster Grandparent Program, FY16</i> | <u>486,602</u> | <u>480,767</u> | <u>(5,835)</u> |
| Families in Need, FY16: | | | |
| U.S. Department of Housing and Urban Development | 64,690 | 64,690 | - |
| City of Knoxville | 7,500 | - | (7,500) |
| Knox County | 15,000 | 6,931 | (8,069) |
| In-Kind Revenue | 10,000 | 9,915 | (85) |
| <i>Total Families in Need, FY16</i> | <u>97,190</u> | <u>81,536</u> | <u>(15,654)</u> |
| Families in Need, FY17: | | | |
| U.S. Department of Housing and Urban Development | 90,636 | 30,954 | (59,682) |
| City of Knoxville | 8,860 | 1,264 | (7,596) |
| Knox County | 15,545 | 2,000 | (13,545) |
| <i>Total Families in Need, FY17</i> | <u>115,041</u> | <u>34,218</u> | <u>(80,823)</u> |
| Five Points Up, FY16: | | | |
| City of Knoxville | 811 | 189 | (622) |
| Community Contributions | 100 | 100 | - |
| <i>Total Five Points Up, FY16</i> | <u>911</u> | <u>289</u> | <u>(622)</u> |
| General Assistance, FY16: | | | |
| Knox County | 93,543 | 67,462 | (26,081) |
| Knox County - General Assistance | 220,800 | 154,489 | (66,311) |
| Sale of Pilot Gas Cards | 2,730 | 2,730 | - |
| Unearned Revenue | 162,285 | - | (162,285) |
| <i>Total General Assistance, FY16</i> | <u>479,358</u> | <u>224,681</u> | <u>(254,677)</u> |
| GCDF Training Program, FY14: | | | |
| Training Fees | 1,031 | - | (1,031) |
| GCDF Training Program, FY16: | | | |
| Training Fees | 59,200 | 6,475 | (52,725) |
| General Assistance - EFSP (FEMA), FY15: | | | |
| FEMA - United Way | 70,271 | 70,271 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|------------------|------------------|--|
| Grandparents as Parents, FY16: | | | |
| National Family Caregiver Support: | | | |
| DHHS - ETHRA | 25,000 | 22,477 | (2,523) |
| Knox County | 10,000 | - | (10,000) |
| Community Contributions | 227 | - | (227) |
| Miscellaneous Private Fnd | 5,000 | 3,975 | (1,025) |
| In-Kind Revenue | 7,300 | 7,252 | (48) |
| <i>Total Grandparents as Parents, FY16</i> | <u>47,527</u> | <u>33,704</u> | <u>(13,823)</u> |
| Governor's Direct Allocation, FY16: | | | |
| Tennessee Governor's Grant | 22,050 | 22,050 | - |
| Homeward Bound, FY16: | | | |
| City of Knoxville | 4,281 | 1,158 | (3,123) |
| Knox County | 7,000 | 7,000 | - |
| Community Contributions | 649 | 250 | (399) |
| <i>Total Homeward Bound, FY16</i> | <u>11,930</u> | <u>8,408</u> | <u>(3,522)</u> |
| Head Start/Daycare, FY16: | | | |
| Program: | | | |
| DHHS - TN Department of Human Services | 295,000 | 135,105 | (159,895) |
| Client Fees | 30,000 | 25,540 | (4,460) |
| <i>Total Head Start/Daycare, FY16</i> | <u>325,000</u> | <u>160,645</u> | <u>(164,355)</u> |
| Homeward Bound - Hotel Program, FY16: | | | |
| Community Contributions | 6,556 | 6,256 | (300) |
| HUD Project Succeed, FY16: | | | |
| U.S. Department of Housing and Urban Development | 81,731 | 81,731 | - |
| City of Knoxville | 10,607 | 10,607 | - |
| Knox County | 12,484 | 12,484 | - |
| <i>Total HUD Project Succeed, FY16</i> | <u>104,822</u> | <u>104,822</u> | <u>-</u> |
| HUD Project Succeed, FY17: | | | |
| U.S. Department of Housing and Urban Development | 140,514 | 66,170 | (74,344) |
| City of Knoxville | 25,000 | 3,744 | (21,256) |
| Knox County | 26,607 | 3,744 | (22,863) |
| <i>Total HUD Project Succeed, FY17</i> | <u>192,121</u> | <u>73,658</u> | <u>(118,463)</u> |
| Head Start Program, FY15: | | | |
| U.S. Department of Health & Human Services | 4,184,466 | 4,184,466 | - |
| Knox County - Capital | 313,541 | 61,525 | (252,016) |
| Community Contributions | 4,350 | - | (4,350) |
| Unearned Revenue | 447 | - | (447) |
| In-Kind Revenue | 1,221,557 | 1,221,557 | - |
| <i>Total Head Start Program, FY15</i> | <u>5,724,361</u> | <u>5,467,548</u> | <u>(256,813)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|------------------|---|
| Head Start Program, FY16: | | | |
| U.S. Department of Health & Human Services | 8,549,528 | 4,365,450 | (4,184,078) |
| City of Knoxville | 12,500 | - | (12,500) |
| Knox County | 12,500 | - | (12,500) |
| Knox County - Capital | 130,000 | 6,886 | (123,114) |
| Community Contributions | 1,000 | - | (1,000) |
| In-Kind Revenue | 1,981,382 | 861,812 | (1,119,570) |
| <i>Total Head Start Program, FY16</i> | <u>10,686,910</u> | <u>5,234,148</u> | <u>(5,452,762)</u> |
| Head Start USDA/DHS Program, FY15: | | | |
| USDA - TN Department of Human Services | 67,364 | 67,364 | - |
| Head Start USDA/DHS Program, FY16: | | | |
| USDA - TN Department of Human Services | 677,146 | 438,688 | (238,458) |
| Inskip Community, FY16: | | | |
| City of Knoxville | 500 | 500 | - |
| Senior Citizen Information & Referral Services, FY16: | | | |
| OOA Contract Service: | | | |
| OOA Service Contract | 15,610 | 15,610 | - |
| Local Funds: | | | |
| City of Knoxville | 100 | - | (100) |
| Community Contributions | 1,800 | 1,765 | (35) |
| Sponsors | 6,000 | 5,443 | (557) |
| United Way - First Allocation | 28,500 | 28,500 | - |
| United Way - Second Allocation | 4,750 | 4,750 | - |
| United Way - Designated | 5,400 | 5,337 | (63) |
| <i>Total Local Funds</i> | <u>46,550</u> | <u>45,795</u> | <u>(755)</u> |
| ET2 -1 -1 Contract Service: | | | |
| United Way | 123,000 | 117,556 | (5,444) |
| <i>Total Senior Citizen Information & Referral Services, FY16</i> | <u>185,160</u> | <u>178,961</u> | <u>(6,199)</u> |
| KEEM Case Management Program, FY16: | | | |
| Housing & Energy - KEEM Contra | 157,426 | 119,586 | (37,840) |
| Mobile Meals Kitchen, FY16: | | | |
| Knox County - Special Meals | 169,452 | 165,674 | (3,778) |
| Meal Services - CAC | 20,000 | 19,041 | (959) |
| Meal Services - SNP Contract | 918,000 | 917,321 | (679) |
| Meal Services - After School Snack Program | 61,058 | 61,058 | - |
| Boys and Girls Club | 696,550 | 596,190 | (100,360) |
| Miscellaneous Private Fnd. | 60 | 60 | - |
| Mid East Community Action Agency | 161,756 | 161,755 | (1) |
| Douglas Cherokee Economic Authority | 318,593 | 318,593 | - |
| Howard Circle of Friends | 7,200 | 7,185 | (15) |
| Independent Living System | 36,360 | 36,360 | - |
| Kitchen Sales | 16,890 | 16,887 | (3) |
| Unearned Revenue | 68,593 | - | (68,593) |
| <i>Total Mobile Meals Kitchen, FY16</i> | <u>2,474,512</u> | <u>2,300,124</u> | <u>(174,388)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------------|--|
| Low Income Heating Energy Assistance Program, FY15: | | | |
| DHHS - Tennessee Housing Dev Agency | 170,745 | 170,745 | - |
| City of Knoxville | 8,890 | 6,890 | (2,000) |
| Knox County | 13,502 | 6,015 | (7,487) |
| <i>Total Low Income Heating Energy Assistance Program, FY15</i> | <u>193,137</u> | <u>183,650</u> | <u>(9,487)</u> |
| Low Income Heating Energy Assistance Program, FY16: | | | |
| DHHS - Tennessee Housing Dev Agency | 2,194,459 | 2,194,459 | - |
| City of Knoxville | 11,890 | 11,890 | - |
| Knox County | 26,959 | 26,959 | - |
| <i>Total Low Income Heating Energy Assistance Program, FY16</i> | <u>2,233,308</u> | <u>2,233,308</u> | <u>-</u> |
| KUB Laterals Program, FY16: | | | |
| KUB | 3,420 | 3,420 | - |
| Unearned Revenue | 2,141 | 2,141 | - |
| <i>Total KUB Laterals Program, FY16</i> | <u>5,561</u> | <u>5,561</u> | <u>-</u> |
| L T Ross Building, FY16: | | | |
| L T Ross Building: | | | |
| City of Knoxville - Capital | 11,000 | 11,000 | - |
| Program Income | 1,000 | 855 | (145) |
| LTR Space Costs | 481,891 | 481,159 | (732) |
| East TN Foundation | 10,000 | - | (10,000) |
| L T Ross Rent | 10,413 | 8,253 | (2,160) |
| Unearned Revenue | 62,310 | 36 | (62,274) |
| <i>Total L T Ross Building, FY16</i> | <u>576,614</u> | <u>501,303</u> | <u>(75,311)</u> |
| Project Live, FY16: | | | |
| Local Funds: | | | |
| City of Knoxville | 66,393 | 43,605 | (22,788) |
| Knox County | 145,000 | 70,733 | (74,267) |
| Community Contributions | 7,000 | 6,906 | (94) |
| Community Contributions - Special Needs | 7,000 | 6,952 | (48) |
| Community Contributions - Feed-A-Pet | 11,200 | 15 | (11,185) |
| Community Contributions - Ensure | 1,000 | 265 | (735) |
| Community Contributions - Home Repair | 1,000 | 525 | (475) |
| Private & Other - Messiah Evangelical Luthrn Church | 1,999 | 1,661 | (338) |
| Cedar Springs | 500 | - | (500) |
| <i>Total Local Funds</i> | <u>241,092</u> | <u>130,662</u> | <u>(110,430)</u> |
| Office on Aging: | | | |
| OOA Service Contract | 41,800 | 41,800 | - |
| Weiss Foundation: | | | |
| Weiss Foundation | 4,000 | 4,000 | - |
| Volunteer Transportation: | | | |
| DHHS - ETHRA | 10,000 | - | (10,000) |
| <i>Total Project Live, FY16</i> | <u>296,892</u> | <u>176,462</u> | <u>(120,430)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------|--|
| Affordable Medicine Options for Seniors Program, FY16: | | | |
| Federal Funds - MIPPA: | | | |
| DHHS - ETHRA | 17,500 | 17,500 | - |
| Local Funds: | | | |
| City of Knoxville | 6,700 | 6,690 | (10) |
| Knox County | 33,726 | 33,726 | - |
| Community Contributions | 200 | 105 | (95) |
| In-Kind Revenue | 28,650 | 28,624 | (26) |
| Total Local Funds | 69,276 | 69,145 | (131) |
| Total Affordable Medicine Options for Seniors Program, FY16 | 86,776 | 86,645 | (131) |
| Mechanicsville Homecoming Program, FY16: | | | |
| City of Knoxville | 4,825 | 3,150 | (1,675) |
| Community Contributions | 150 | 150 | - |
| Total Mechanicsville Homecoming Program, FY16 | 4,975 | 3,300 | (1,675) |
| Senior Corps Management Program, FY16: | | | |
| Community Contributions | 550 | 550 | - |
| Senior Corps Mgmt Program Allocation | 152,200 | 152,106 | (94) |
| In-Kind Revenue | 43,000 | 42,647 | (353) |
| Total Senior Corps Management Program, FY16 | 195,750 | 195,303 | (447) |
| HUD - CDBG - Morristown Project, FY16: | | | |
| HUD CDBG - City of Morristown | 375,000 | 62,297 | (312,703) |
| Nutrition/Green Thumb Program, FY16: | | | |
| Nutrition Program: | | | |
| City of Knoxville | 4,065 | 4,065 | - |
| Knox County | 4,250 | 4,250 | - |
| Knox County - Food Policy | 436 | - | (436) |
| Community Contributions | 10,900 | 1,235 | (9,665) |
| Hunger Hike | 14 | 14 | - |
| Emergency Food Helpers | 2,071 | 2,071 | - |
| Total Nutrition/Green Thumb Program, FY16 | 21,736 | 11,635 | (10,101) |
| Office on Aging, FY16: | | | |
| Office on Aging: | | | |
| DHHS - ETHRA | 280,030 | 277,590 | (2,440) |
| City of Knoxville | 5,100 | 5,098 | (2) |
| Knox County | 50,000 | 50,000 | - |
| Community Contributions | 5,900 | 5,810 | (90) |
| Total Office on Aging | 341,030 | 338,498 | (2,532) |
| OOA - Program Income: | | | |
| Program Income - O'Connor Transportation Fares | 500 | 466 | (34) |
| Private and Other: | | | |
| Miscellaneous Private Fnd. | 500 | 500 | - |
| In-Kind Revenue: | | | |
| In-Kind | 27,275 | - | (27,275) |
| Total Office on Aging, FY16 | 369,305 | 339,464 | (29,841) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| O'Connor Senior Center, FY16: | | | |
| State: | | | |
| TN Comm on Aging - ETHRA | 72,476 | 72,476 | - |
| City: | | | |
| City of Knoxville | 138,000 | 138,000 | - |
| Knox County: | | | |
| Knox County | 20,533 | 20,533 | - |
| Local - Other Projects: | | | |
| Community Contributions | 78,000 | 75,840 | (2,160) |
| Program Income | 12,250 | 12,250 | - |
| Meal Services - Dine-O-Mite Diner | 100 | - | (100) |
| O'Connor Health Services | 200 | - | (200) |
| O'Connor Program Services | 200 | - | (200) |
| Miscellaneous Private Fnd. | 2,528 | 1,122 | (1,406) |
| Total Local - Other Projects | 93,278 | 89,212 | (4,066) |
| Daily Living Center: | | | |
| USDA - TN Department of Human Services | 13,980 | 13,975 | (5) |
| DHHS - TN Department of Human Services | 83,815 | 83,814 | (1) |
| DHHS - TENNCARE | 100 | - | (100) |
| Community Contributions | 49,500 | 48,313 | (1,187) |
| Program Income | 3,860 | 3,860 | - |
| Transportation - OOA | 9,300 | 9,300 | - |
| Miscellaneous Private Fnd. | 500 | - | (500) |
| Total Daily Living Center | 161,055 | 159,262 | (1,793) |
| O'Connor Advisory Board: | | | |
| Community Contributions | 4,500 | 325 | (4,175) |
| O'Connor Program Services | 500 | - | (500) |
| O'Connor Open | 25,000 | 7,628 | (17,372) |
| O'Connor Pancake Fest | 10,000 | 60 | (9,940) |
| Total O'Connor Advisory Board | 40,000 | 8,013 | (31,987) |
| Total O'Connor Senior Center, FY16 | 525,342 | 487,496 | (37,846) |
| LEAD Program, FY16: | | | |
| HUD CDBG - City of Knoxville | 1,005,055 | 791,327 | (213,728) |
| Reach, FY16: | | | |
| U.S. Department of Housing and Urban Development | 61,551 | 61,551 | - |
| City of Knoxville | 7,500 | 7,500 | - |
| Knox County | 15,000 | 12,328 | (2,672) |
| Total Reach, FY16 | 84,051 | 81,379 | (2,672) |
| Reach, FY17: | | | |
| U.S. Department of Housing and Urban Development | 104,580 | 46,861 | (57,719) |
| City of Knoxville | 16,678 | 3,567 | (13,111) |
| Knox County | 19,282 | 3,567 | (15,715) |
| Community Contributions | 3,000 | - | (3,000) |
| Total Reach, FY17 | 143,540 | 53,995 | (89,545) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|--------|--|
| One Call Club for Seniors, FY16: | | | |
| Local Funds: | | | |
| Community Contributions | 1,836 | 75 | (1,761) |
| OCCS Membership Fees | 38,000 | 24,618 | (13,382) |
| Total Local Funds | 39,836 | 24,693 | (15,143) |
| Local - Cash Receipts: | | | |
| Client Fees | 1,250 | - | (1,250) |
| <i>Total One Call Club for Seniors, FY16</i> | 41,086 | 24,693 | (16,393) |
| Retired Senior Volunteer Program, FY16: | | | |
| Federal - Volunteer Support: | | | |
| U.S. Corporation on National & Community Service | 40,096 | 40,096 | - |
| Community Contributions | 250 | - | (250) |
| Unearned Revenue | 10,104 | - | (10,104) |
| Total Federal - Volunteer Support | 50,450 | 40,096 | (10,354) |
| Federal - Volunteer Expense: | | | |
| U.S. Corporation on National & Community Service | 3,056 | 3,056 | - |
| Local - Volunteer Support Cash: | | | |
| City of Knoxville | 100 | - | (100) |
| Knox County | 100 | - | (100) |
| Community Contributions | 585 | 322 | (263) |
| Total Local - Volunteer Support Cash | 785 | 322 | (463) |
| In-Kind - Local - Volunteer Support: | 13,650 | 13,631 | (19) |
| Local - Volunteer Expense Cash: | | | |
| Knox County | 100 | - | (100) |
| Community Contributions | 260 | 259 | (1) |
| Total Local - Volunteer Expense Cash | 360 | 259 | (101) |
| In-Kind - Local - Volunteer Expense: | 17,200 | 17,175 | (25) |
| <i>Total Retired Senior Volunteer Program, FY16</i> | 85,501 | 74,539 | (10,962) |
| Retired Senior Volunteer Program, FY17: | | | |
| Federal - Volunteer Support: | | | |
| U.S. Corporation on National & Community Service | 63,074 | 16,463 | (46,611) |
| Federal - Volunteer Expense: | | | |
| U.S. Corporation on National & Community Service | 1,902 | - | (1,902) |
| Local - Volunteer Support Cash: | | | |
| City of Knoxville | 4,114 | - | (4,114) |
| Knox County | 7,000 | 188 | (6,812) |
| Community Contributions | 1,100 | 254 | (846) |
| Miscellaneous Private Fnd. | 100 | - | (100) |
| Total Local - Volunteer Support Cash | 12,314 | 442 | (11,872) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| Retired Senior Volunteer Program, FY17 (Continued): | | | |
| In-Kind - Local - Volunteer Support: | 18,181 | 3,659 | (14,522) |
| Local - Volunteer Expense Cash: | | | |
| Knox County | 1,408 | - | (1,408) |
| Recognition - CAC | 500 | - | (500) |
| Total Local - Volunteer Expense Cash | 1,908 | - | (1,908) |
| In-Kind - Local - Volunteer Expense: | 1,000 | - | (1,000) |
| Total Retired Senior Volunteer Program, FY17 | 98,379 | 20,564 | (77,815) |
| KUB Round It Up Program, FY16: | | | |
| KUB | 932,000 | 348,741 | (583,259) |
| Senior Companion Program, FY16: | | | |
| U.S. Corporation on National & Community Service | 307,768 | 307,768 | - |
| DHHS - TennCare | 1,000 | - | (1,000) |
| TN Comm on Aging - ETHRA - Options | 10,532 | 10,259 | (273) |
| City of Knoxville | 11,000 | 11,000 | - |
| Knox County | 26,000 | 25,825 | (175) |
| Community Contributions | 33,000 | 32,685 | (315) |
| In-Kind Revenue | 37,000 | 35,547 | (1,453) |
| Total Senior Companion Program, FY16 | 426,300 | 423,084 | (3,216) |
| Ticket to Work Program, FY16: | | | |
| Social Security Administration | 110,000 | 1,169 | (108,831) |
| Senior Employment Services, FY16: | | | |
| SCSEP Participant Wages: | | | |
| DOL - Senior Svc America Inc | 302,862 | 302,861 | (1) |
| SCSEP Other Program Costs: | | | |
| DOL - Senior Svc America Inc | 25,700 | 25,700 | - |
| SCSEP Project Administration: | | | |
| DOL - Senior Svc America Inc | 16,600 | 16,600 | - |
| Local - Cash Support : | | | |
| City of Knoxville | 14,868 | 13,591 | (1,277) |
| Knox County | 40,000 | 40,000 | - |
| Community Contributions | 500 | 250 | (250) |
| Training - CAC | 500 | - | (500) |
| Miscellaneous Private Fnd. | 1,000 | - | (1,000) |
| In-Kind Revenue | 54,840 | 54,840 | - |
| Total Local - Cash Support | 111,708 | 108,681 | (3,027) |
| Digital Inclusion Project : | | | |
| Community Contributions | 500 | - | (500) |
| Miscellaneous Private Fnd. | 5,000 | 2,095 | (2,905) |
| In-Kind Revenue | 5,450 | 5,450 | - |
| Total Digital Inclusion Project | 10,950 | 7,545 | (3,405) |
| Total Senior Employment Services, FY16 | 467,820 | 461,387 | (6,433) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------------|--|
| Summer Food Program, FY15: | | | |
| USDA - TN Department of Human Services | 217,793 | 211,696 | (6,097) |
| Unearned Revenue | 20,258 | - | (20,258) |
| <i>Total Summer Food Program, FY15</i> | <u>238,051</u> | <u>211,696</u> | <u>(26,355)</u> |
| Summer Food Program, FY16: | | | |
| USDA - TN Department of Human Services | 1,168,661 | 368,171 | (800,490) |
| Unearned Revenue | 60,000 | - | (60,000) |
| <i>Total Summer Food Program, FY16</i> | <u>1,228,661</u> | <u>368,171</u> | <u>(860,490)</u> |
| Senior Nutrition Program, FY16: | | | |
| Federal - IIC Congregate: | | | |
| USDA - ETHRA | 30,578 | 30,578 | - |
| DHHS - ETHRA | 212,970 | 212,970 | - |
| Program Income | 12,910 | 12,909 | (1) |
| Program Income - Senior Centere | 3,654 | 3,654 | - |
| Program Income - O'Connor | 14,947 | 14,947 | - |
| Meal Services - CAC | 200 | - | (200) |
| KCDC | 109,048 | 109,047 | (1) |
| Provisions Cares | 61,000 | 60,553 | (447) |
| MAMS Sales | 10,100 | 10,080 | (20) |
| In-Kind Revenue | 33,440 | 33,437 | (3) |
| <i>Total Federal - IIC Congregate</i> | <u>488,847</u> | <u>488,175</u> | <u>(672)</u> |
| Federal - IIC Home Delivered: | | | |
| USDA - ETHRA | 87,029 | 87,029 | - |
| DHHS - ETHRA | 496,217 | 496,217 | - |
| DHHS - TennCare | 75,976 | 75,975 | (1) |
| TN Commission on Aging and Disability - ETHRA | 40,441 | 40,441 | - |
| TN Commission on Aging and Disability - ETHRA - Options | 8,627 | 8,627 | - |
| City of Knoxville | 54,847 | 54,847 | - |
| Knox County | 143,720 | 127,026 | (16,694) |
| Community Contributions | 785,238 | 117,809 | (667,429) |
| Program Income | 19,000 | 15,026 | (3,974) |
| United Way - First Allocation | 112,500 | 112,500 | - |
| United Way - Second Allocation | 37,500 | 37,500 | - |
| United Way - Designated | 18,179 | 18,179 | - |
| Miscellaneous Private Fnd | 60,690 | 49,443 | (11,247) |
| <i>Total Federal - IIC Home Delivered</i> | <u>1,939,964</u> | <u>1,240,619</u> | <u>(699,345)</u> |
| Contract Services - MAMS: | | | |
| MAMS Sales | 19,500 | 7,221 | (12,279) |
| OOA Contract Services | 500 | - | (500) |
| <i>Total Contract Services - MAMS</i> | <u>20,000</u> | <u>7,221</u> | <u>(12,779)</u> |
| Meals Can Heal Project: | | | |
| Provisions Cares | 79,000 | 16,037 | (62,963) |
| Connecting Hearts: | | | |
| Community Contributions | 3,100 | (5,161) | (8,261) |
| WBIR | 5,700 | 5,691 | (9) |
| <i>Total Connecting Hearts</i> | <u>8,800</u> | <u>530</u> | <u>(8,270)</u> |
| <i>Total Senior Nutrition Program, FY16</i> | <u>2,536,611</u> | <u>1,752,582</u> | <u>(784,029)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| After School Snack Program, FY15: | | | |
| USDA - TN Department of Human Services | 13,386 | 13,068 | (318) |
| City of Knoxville | 1,500 | 500 | (1,000) |
| Knox County | 3,146 | 1,672 | (1,474) |
| Unearned Revenue | 606 | - | (606) |
| <i>Total After School Snack Program, FY15</i> | <u>18,638</u> | <u>15,240</u> | <u>(3,398)</u> |
| After School Snack Program, FY16: | | | |
| USDA - TN Department of Human Services | 74,260 | 47,990 | (26,270) |
| City of Knoxville | 10,000 | 3,639 | (6,361) |
| Knox County | 10,000 | 3,639 | (6,361) |
| <i>Total After School Snack Program, FY16</i> | <u>94,260</u> | <u>55,268</u> | <u>(38,992)</u> |
| Special Community Services Project, FY16: | | | |
| Community Leadership: | | | |
| City of Knoxville | 3,000 | 2,446 | (554) |
| Knox County | 3,000 | 3,000 | - |
| Miscellaneous Private Fnd | 2,500 | 2,500 | - |
| <i>Total Community Leadership</i> | <u>8,500</u> | <u>7,946</u> | <u>(554)</u> |
| Program Support: | | | |
| City of Knoxville | 380,560 | 149,613 | (230,947) |
| Knox County | 359,449 | 128,067 | (231,382) |
| Knox County - Capital | 50,168 | 5,747 | (44,421) |
| United Way | 9,000 | 8,590 | (410) |
| Insurance Recovery | 1,000 | 370 | (630) |
| <i>Total Program Support</i> | <u>800,177</u> | <u>292,387</u> | <u>(507,790)</u> |
| <i>Total Special Community Services Project, FY16</i> | <u>808,677</u> | <u>300,333</u> | <u>(508,344)</u> |
| Regional Network Training, FY16: | | | |
| Training Fees | 7,608 | 3,964 | (3,644) |
| Transit Planning, FY16: | | | |
| Comm Transportation Association of America | 29,299 | 29,299 | - |
| Tennessee Association of Community Action, FY16: | | | |
| Tennessee Association of Community Action | 2,101 | 2,101 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------|------------------|--|
| Transportation, FY16: | | | |
| Program: | | | |
| Department of Transportation 5307 Funds | 816,252 | 816,252 | - |
| Department of Transportation (DOT) - Capital | 594,944 | 594,944 | - |
| DHHS - TN Dept of Rehab Services | 32,994 | 32,994 | - |
| DHHS - TennCare - Tennessee - Ca | 250,550 | 250,549 | (1) |
| DHHS - TennCare - Americhoice | 753,000 | 752,599 | (401) |
| DHHS - TennCare - Southeastran | 173,000 | 172,962 | (38) |
| DOT - Tennessee Department of Transportation | 210,000 | 210,000 | - |
| City of Knoxville | 160 | 160 | - |
| Knox County | 141,881 | 141,880 | (1) |
| Knox County - Capital | 236,542 | 169,232 | (67,310) |
| Transportation Fares | 34,290 | 34,287 | (3) |
| Transportation - SNP | 192,300 | 192,300 | - |
| Transportation - CSBG | 6,516 | 6,516 | - |
| Transportation - OOA | 69,835 | 69,835 | - |
| Transportation - OOA - Fares | 160 | 160 | - |
| Transportation - Other CAC Programs | 34,982 | 34,982 | - |
| Lawler-Wood Foundation | 2,500 | 560 | (1,940) |
| Miscellaneous Private Funding | 171,210 | 171,172 | (38) |
| American Automobile Assoc. | 500 | 500 | - |
| Sale of Vehicles | 40,940 | 40,939 | (1) |
| Insurance Recovery | 15,800 | 15,796 | (4) |
| <i>Total Transportation, FY16</i> | <u>3,778,356</u> | <u>3,708,619</u> | <u>(69,737)</u> |
| TVA Energy Makeover Program, FY17: | | | |
| Client Fees | 10,000 | 2,900 | (7,100) |
| TVA | 15,000,000 | 6,673,560 | (8,326,440) |
| <i>Total TVA Energy Makeover Program, FY17</i> | <u>15,010,000</u> | <u>6,676,460</u> | <u>(8,333,540)</u> |
| CAC - City Highrise Case Management Project, FY16: | | | |
| City of Knoxville | 187,500 | 183,501 | (3,999) |
| Utility Assistance Project, FY16: | | | |
| Community Contributions | 5,500 | 2,752 | (2,748) |
| KUB | 100,000 | 36,647 | (63,353) |
| <i>Total Utility Assistance Project, FY16</i> | <u>105,500</u> | <u>39,399</u> | <u>(66,101)</u> |
| United Way - Case Management, FY16: | | | |
| City of Knoxville | 1,900 | 1,885 | (15) |
| United Way | 55,538 | 28,807 | (26,731) |
| <i>Total United Way - Case Management, FY16</i> | <u>57,438</u> | <u>30,692</u> | <u>(26,746)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|----------------------|----------------------|--|
| United Way - Case Management, FY17: | | | |
| City of Knoxville | 2,100 | - | (2,100) |
| Knox County | 3,138 | 1,400 | (1,738) |
| United Way | 27,250 | 8,800 | (18,450) |
| <i>Total United Way - Case Management, FY17</i> | <u>32,488</u> | <u>10,200</u> | <u>(22,288)</u> |
| KUB Project Help, FY16: | | | |
| KUB | 235,000 | 173,148 | (61,852) |
| Volunteer Assisted Transportation Program - Local, FY16: | | | |
| New Freedom Operating Match: | | | |
| Department of Transportation - Capital | 40,840 | 33,427 | (7,413) |
| DHHS - TennCare - Americhoice | 800 | 800 | - |
| Community Contributions | 2,275 | 1,311 | (964) |
| Transportation Fares | 5,000 | 2,078 | (2,922) |
| Transportation Fares - Social & Rec | 5,000 | 4,826 | (174) |
| Insurance Recovery | 7,275 | 21 | (7,254) |
| Unearned Revenue | 111,365 | - | (111,365) |
| In-Kind Revenue | 500 | 185 | (315) |
| <i>Total Volunteer Assisted Transportation Program - Local, FY16</i> | <u>173,055</u> | <u>42,648</u> | <u>(130,407)</u> |
| Volunteer Assisted Transportation Program - New Freedom, FY16: | | | |
| New Freedom Operating Funds: | | | |
| DOT - Tennessee Department of Transportation | 146,000 | 146,000 | - |
| Tennessee Department of Transportation | 73,000 | 73,000 | - |
| Transportation Fares - Social & Rec | 20,263 | 20,263 | - |
| In-Kind Revenue | 73,000 | 73,000 | - |
| <i>Total Volunteer Assisted Transportation Program - New Freedom, FY16</i> | <u>312,263</u> | <u>312,263</u> | <u>-</u> |
| Weatherization Assistance Program, FY16: | | | |
| DOE - TN Hsg Dev Agy | 116,190 | 116,190 | - |
| Unearned Revenue | 4,005 | 4,005 | - |
| <i>Total Weatherization Assistance Program, FY16</i> | <u>120,195</u> | <u>120,195</u> | <u>-</u> |
| ETHRA Weatherization Assistance Program, FY16: | | | |
| DOE - THDA - EST TN Human Res | 846,101 | 172,249 | (673,852) |
| Workforce Administration Program, FY16: | | | |
| City of Knoxville | 21,927 | 21,927 | - |
| Knox County | 39,706 | 36,202 | (3,504) |
| Community Contributions | 550 | 550 | - |
| <i>Total Workforce Administration Program, FY16</i> | <u>62,183</u> | <u>58,679</u> | <u>(3,504)</u> |
| SNAP Program, FY16: | | | |
| USDA - TN Department of Labor | 128,969 | 8,967 | (120,002) |
| Program Activity, FY16: | | | |
| | - | 137,913 | 137,913 |
| Interest Earned, FY16: | | | |
| | - | 2,501 | 2,501 |
| TOTAL CONDUCT AND ADMINISTRATION FUND | <u>\$ 61,547,686</u> | <u>\$ 40,431,513</u> | <u>\$ (21,116,173)</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|------------|--|
| <i>Aging Program Shared Cost, FY16:</i> | | | |
| Aging Shared Support Cost: | | | |
| Personnel | \$ 200,950 | \$ 169,200 | \$ 31,750 |
| Fringe Benefits | 80,000 | 69,716 | 10,284 |
| Supplies | 15,000 | 9,727 | 5,273 |
| Travel | 500 | 467 | 33 |
| Communications | 8,200 | 7,739 | 461 |
| Printing | 150 | 84 | 66 |
| Professional Services | 2,500 | 4,706 | (2,206) |
| Insurance | 500 | 417 | 83 |
| Other | 2,700 | 1,226 | 1,474 |
| CAC Administrative Costs | 19,500 | 18,645 | 855 |
| Total Aging Shared Support Cost | 330,000 | 281,927 | 48,073 |
| Aging Shared - Director: | | | |
| Personnel | 80,608 | 81,123 | (515) |
| Fringe Benefits | 35,767 | 35,251 | 516 |
| CAC Administrative Costs | 8,908 | 8,908 | - |
| Total Aging Shared - Director | 125,283 | 125,282 | 1 |
| Total Aging Program Shared Cost, FY16 | 455,283 | 407,209 | 48,074 |
| <i>Head Start Adjustment Non-Federal, FY16:</i> | | | |
| Personnel | 48,894 | - | 48,894 |
| <i>AmeriCorps, FY15:</i> | | | |
| Federal - Support Cost: | | | |
| Member Living Allowance | 15,663 | 11,791 | 3,872 |
| Participant Fringe Benefits | 8,505 | 1,130 | 7,375 |
| Total Federal - Support Cost | 24,168 | 12,921 | 11,247 |
| Local Cash - Operations: | | | |
| Personnel | 13,540 | 13,540 | - |
| Fringe Benefits | 8,973 | 8,973 | - |
| Supplies | 1,214 | 1,214 | - |
| Travel | 3,449 | 3,449 | - |
| Training - Members | 366 | 366 | - |
| Other | 9,305 | 4,744 | 4,561 |
| CAC Administrative Costs | 2,410 | 2,410 | - |
| Total Local Cash - Operations | 39,257 | 34,696 | 4,561 |
| Total AmeriCorps, FY15 | 63,425 | 47,617 | 15,808 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-------------------------------------|-----------------|---------|--|
| <i>AmeriCorps, FY16:</i> | | | |
| Federal - Support Cost: | | | |
| Member Living Allowance | 493,964 | 477,525 | 16,439 |
| Local Cash - Operations: | | | |
| Personnel | 119,000 | 107,500 | 11,500 |
| Fringe Benefits | 52,069 | 44,959 | 7,110 |
| Supplies | 10,000 | 9,241 | 759 |
| Travel | 16,588 | 15,066 | 1,522 |
| Professional Services | 2,750 | - | 2,750 |
| Capital | 4,900 | - | 4,900 |
| Training | 5,000 | 4,185 | 815 |
| Other | 54,732 | 34,771 | 19,961 |
| CAC Administrative Costs | 16,407 | 12,040 | 4,367 |
| Total Local Cash - Operations | 281,446 | 227,762 | 53,684 |
| Local Cash - Cobra Insurance | | | |
| Member Living Allowance | 7,236 | - | 7,236 |
| Participant Fringe Benefits - Cobra | 59,097 | 58,083 | 1,014 |
| Total Local Cash - Cobra Insurance | 66,333 | 58,083 | 8,250 |
| Total AmeriCorps, FY16 | 841,743 | 763,370 | 78,373 |
| <i>CAAN Program, FY16:</i> | | | |
| CAAN Direct Job Costs: | | | |
| Personnel | 1,789 | 1,789 | - |
| Fringe Benefits | 621 | 621 | - |
| Supplies | 472 | 472 | - |
| Other | 152 | 152 | - |
| CAC Administrative Costs | 168 | 168 | - |
| Total CAAN Direct Job Costs | 3,202 | 3,202 | - |
| CAAN Program Operations Cost: | | | |
| Personnel | 838 | 838 | - |
| Fringe Benefits | 330 | 330 | - |
| Supplies | 3,144 | 3,144 | - |
| Communications | 4 | 4 | - |
| Professional Services | 32,789 | 32,789 | - |
| Audit Services | 24 | 24 | - |
| Insurance | 1,375 | 1,375 | - |
| Other | 122 | 122 | - |
| CAC Administrative Costs | 84 | 84 | - |
| Total CAAN Program Operations Cost | 38,710 | 38,710 | - |
| Total CAAN Program, FY16 | 41,912 | 41,912 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--------------------------------------|-----------------|--------|--|
| <i>Aging Special Projects, FY16:</i> | | | |
| Aging Shared Support Cost: | | | |
| Supplies | 2,000 | 824 | 1,176 |
| Travel | 500 | - | 500 |
| Communications | 50 | 83 | (33) |
| Printing | 500 | - | 500 |
| Professional Services | 500 | 170 | 330 |
| Insurance | 100 | - | 100 |
| Other | 1,350 | 950 | 400 |
| Total Aging Shared Support Cost | 5,000 | 2,027 | 2,973 |
| Grey Muzzle Organization: | | | |
| Supplies | 500 | - | 500 |
| Contracted Services | 1,400 | - | 1,400 |
| Other | 100 | - | 100 |
| Client Support Services | 9,500 | 2,018 | 7,482 |
| Total Grey Muzzle Organization | 11,500 | 2,018 | 9,482 |
| Gift of Sight and Hearing: | | | |
| Program Supplies - Eyeglasses | 54,500 | 1,205 | 53,295 |
| Program Supplies - Hearing Aides | 10,000 | - | 10,000 |
| Program Supplies - Dentures | 5,000 | 300 | 4,700 |
| Postage | 1,000 | - | 1,000 |
| Total Gift of Sight and Hearing | 70,500 | 1,505 | 68,995 |
| Knox Paws: | | | |
| Supplies | 1,000 | - | 1,000 |
| Contracted Services | 15,800 | - | 15,800 |
| Other | 100 | - | 100 |
| Client Support Services | 100 | - | 100 |
| Total Knox Paws | 17,000 | - | 17,000 |
| Banfield Charitable Trust: | | | |
| Supplies | 800 | 1,077 | (277) |
| Travel | 150 | 357 | (207) |
| Professional Services | 3,300 | 1,884 | 1,416 |
| Total Banfield Charitable Trust | 4,250 | 3,318 | 932 |
| Project Snap: | | | |
| Personnel | 24,452 | 19,864 | 4,588 |
| Fringe Benefits | 5,062 | 2,398 | 2,664 |
| Supplies | 1,700 | 259 | 1,441 |
| Travel | 951 | 2,666 | (1,715) |
| Communications | 480 | - | 480 |
| Postage | 1,050 | 342 | 708 |
| Printing | 3,000 | 97 | 2,903 |
| CAC Administrative Costs | 1,205 | 2,129 | (924) |
| Total Project Snap | 37,900 | 27,755 | 10,145 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>Aging Special Projects, FY16 (Continued):</i> | | | |
| Aging - A Family Affair: | | | |
| Supplies | 500 | 422 | 78 |
| Printing | 3,000 | 601 | 2,399 |
| Contracted Services | 26,000 | 13,819 | 12,181 |
| Total Aging - A Family Affair | 29,500 | 14,842 | 14,658 |
| Trinity Phillips Lifeline: | | | |
| Supplies | 500 | 46 | 454 |
| Travel | 1,000 | - | 1,000 |
| Client Support - Utility Assistance | 49,500 | 8,683 | 40,817 |
| Total Trinity Phillips Lifeline | 51,000 | 8,729 | 42,271 |
| Publications: | | | |
| Personnel | 1,000 | - | 1,000 |
| Fringe Benefits | 410 | - | 410 |
| Supplies | 2,000 | - | 2,000 |
| Travel | 50 | - | 50 |
| Postage | 18,000 | 4,000 | 14,000 |
| Printing | 17,216 | 29,340 | (12,124) |
| Contracted Services | 3,400 | 4,200 | (800) |
| CAC Administrative Costs | 140 | - | 140 |
| Total Publications | 42,216 | 37,540 | 4,676 |
| Total Aging Special Projects, FY16 | 268,866 | 97,734 | 171,132 |
| <i>Beardsley Farm, FY16:</i> | | | |
| Program: | | | |
| Personnel | 37,444 | 37,444 | - |
| Fringe Benefits | 15,664 | 15,664 | - |
| Supplies | 6,125 | 6,125 | - |
| Travel | 1,516 | 1,352 | 164 |
| Communications | 900 | 907 | (7) |
| Postage | 200 | 203 | (3) |
| Professional Services | 600 | 598 | 2 |
| Maintenance & Repair | 75 | 75 | - |
| Equipment Rental & Maintenance | 354 | 73 | 281 |
| Utilities | 4,800 | 4,823 | (23) |
| Occupancy | 10,161 | 10,161 | - |
| Insurance | 725 | 714 | 11 |
| Other | 6,000 | 6,145 | (145) |
| CAC Administrative Costs | 6,842 | (842) | 7,684 |
| Total Program | 91,406 | 83,442 | 7,964 |
| Beardsley Farm Construction: | | | |
| Contracted Services | 25,000 | 25,000 | - |
| Siddiqi Charitable Foundation: | | | |
| Personnel | 25,483 | 25,483 | - |
| Fringe Benefits | 8,481 | 8,481 | - |
| Supplies | 4,639 | 4,639 | - |
| Contracted Services | 3,713 | 3,713 | - |
| Other | 7,684 | 7,684 | - |
| CAC Administrative Costs | - | 7,684 | (7,684) |
| Total Siddiqi Charitable Foundation | 50,000 | 57,684 | (7,684) |
| Total Beardsley Farm, FY16 | 166,406 | 166,126 | 280 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------|--|
| Crisis Intervention - Client Specific Program, FY16: | | | |
| Crisis Intervention: | | | |
| Client Services | 56,250 | 6,007 | 50,243 |
| City Minor Home Repair, FY16: | | | |
| Service Cost: | | | |
| Personnel | 35,698 | 35,698 | - |
| Fringe Benefits | 14,164 | 14,164 | - |
| Supplies | 269 | 269 | - |
| Communications | 2,581 | 2,581 | - |
| Contracted Services | 317,443 | 317,443 | - |
| Audit Services | 589 | 589 | - |
| Transportation | 4,547 | 4,547 | - |
| Insurance | 1,918 | 1,918 | - |
| Other | 910 | 910 | - |
| Total Service Cost | 378,119 | 378,119 | - |
| Program Operating Cost: | | | |
| Personnel | 30,736 | 30,736 | - |
| Fringe Benefits | 13,479 | 13,479 | - |
| Supplies | 10,943 | 10,943 | - |
| Communications | 4,581 | 4,581 | - |
| Professional Services | 4,104 | 4,104 | - |
| Occupancy | 11,057 | 11,057 | - |
| Insurance | 1,909 | 1,909 | - |
| Other | 8 | 8 | - |
| Total Program Operating Cost | 76,817 | 76,817 | - |
| City H & S WAP Program: | | | |
| Contracted Services | 209,412 | 209,412 | - |
| Local Funds: | | | |
| CAC Administrative Costs | 7,549 | 7,486 | 63 |
| Total City Minor Home Repair, FY16 | 671,897 | 671,834 | 63 |
| Commodities Program, FY15: | | | |
| Program: | | | |
| Personnel | 15,000 | 7,198 | 7,802 |
| Fringe Benefits | 6,450 | 2,431 | 4,019 |
| Supplies | 1,000 | 328 | 672 |
| Occupancy | 7,500 | 7,248 | 252 |
| Other | 3,423 | 2,250 | 1,173 |
| CAC Administrative Costs | 1,800 | 800 | 1,000 |
| Total Commodities Program, FY15 | 35,173 | 20,255 | 14,918 |
| Commodities Program, FY16: | | | |
| Program: | | | |
| Personnel | 31,000 | 19,393 | 11,607 |
| Fringe Benefits | 12,040 | 5,736 | 6,304 |
| Supplies | 1,000 | 10 | 990 |
| Travel | 3,500 | 197 | 3,303 |
| Printing | 1,708 | - | 1,708 |
| Professional Services | 1,500 | - | 1,500 |
| Occupancy | 28,000 | 23,545 | 4,455 |
| Other | 12,000 | 6,029 | 5,971 |
| CAC Administrative Costs | 4,200 | 1,972 | 2,228 |
| Total Commodities Program, FY16 | 94,948 | 56,882 | 38,066 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>County Rehab & Minor Home Repair Program, FY16:</i> | | | |
| County Rehab Direct Job Cost: | | | |
| Personnel | 34,727 | 34,727 | - |
| Fringe Benefits | 14,576 | 14,576 | - |
| Supplies | 269 | 269 | - |
| Communications | 2,037 | 2,037 | - |
| Contracted Services | 311,989 | 305,739 | 6,250 |
| Audit Services | 510 | 510 | - |
| Transportation | 3,739 | 3,739 | - |
| Insurance | 2,718 | 2,718 | - |
| Other | 306 | 306 | - |
| Total County Rehab Direct Job Cost | 370,871 | 364,621 | 6,250 |
| County Rehab Program Operating Cost: | | | |
| Personnel | 32,193 | 32,193 | - |
| Fringe Benefits | 13,236 | 13,236 | - |
| Supplies | 8,769 | 8,769 | - |
| Communications | 3,472 | 3,472 | - |
| Professional Services | 3,802 | 3,802 | - |
| Occupancy | 12,500 | 12,500 | - |
| Insurance | 1,909 | 1,909 | - |
| Other | 80 | 80 | - |
| Total County Rehab Program Operating Cost | 75,961 | 75,961 | - |
| Local Funds: | | | |
| CAC Administrative Costs | 7,268 | 7,268 | - |
| Total County Rehab Program, FY16 | 454,100 | 447,850 | 6,250 |
| <i>Crisis Intervention, FY16:</i> | | | |
| Program: | | | |
| Supplies | 1,965 | - | 1,965 |
| Maintenance & Repair | 1,769 | - | 1,769 |
| Insurance | 100 | - | 100 |
| Other | 500 | 32 | 468 |
| Client Services | 10,503 | 194 | 10,309 |
| Total Program | 14,837 | 226 | 14,611 |
| Client Services - Clearinghouse: | | | |
| Client Services | 10 | - | 10 |
| Client Services - E Neighborhood Center: | | | |
| Client Services | 3,275 | 850 | 2,425 |
| Client Services - W Neighborhood Center: | | | |
| Client Services | 3,200 | 1,525 | 1,675 |
| Client Services - Ladies of Charity: | | | |
| Client Services | 15,600 | 10,800 | 4,800 |
| Client Services - South Center: | | | |
| Client Services | 3,030 | 1,706 | 1,324 |
| Total Crisis Intervention, FY16 | 39,952 | 15,107 | 24,845 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>Community Services Block Grant, FY16:</i> | | | |
| Neighborhood Centers: | | | |
| Personnel | 373,906 | 316,133 | 57,773 |
| Fringe Benefits | 157,041 | 130,329 | 26,712 |
| Supplies | 4,500 | 3,421 | 1,079 |
| Travel | 6,000 | 6,741 | (741) |
| Communications | 18,000 | 16,347 | 1,653 |
| Postage | 150 | 106 | 44 |
| Printing | 1,000 | 88 | 912 |
| Professional Services | 5,591 | 698 | 4,893 |
| Equipment Rental | 5,000 | 1,509 | 3,491 |
| Training | 6,000 | - | 6,000 |
| Occupancy | 62,000 | 67,627 | (5,627) |
| Insurance | 500 | 290 | 210 |
| CAC Administrative Costs | 44,869 | 34,743 | 10,126 |
| Total Neighborhood Centers | 684,557 | 578,032 | 106,525 |
| Education Services Youth: | | | |
| Participant Wages | 1,656 | 1,095 | 561 |
| Participant Benefits | 127 | 84 | 43 |
| Supplies | 1,710 | 1,429 | 281 |
| Printing | 607 | - | 607 |
| Professional Services | 8,600 | 4,451 | 4,149 |
| Other | 7,300 | 500 | 6,800 |
| Total Education Services Youth | 20,000 | 7,559 | 12,441 |
| Transportation Services: | | | |
| Transportation | 6,100 | 6,516 | (416) |
| Nutrition Services: | | | |
| Personnel | 33,228 | 33,493 | (265) |
| Fringe Benefits | 13,956 | 14,214 | (258) |
| Supplies | 1,000 | 410 | 590 |
| Travel | 1,500 | 1,138 | 362 |
| Communications | 1,000 | 473 | 527 |
| Postage | 40 | 3 | 37 |
| Printing | 50 | - | 50 |
| Professional Services | 100 | 69 | 31 |
| Equipment Rental | 400 | 335 | 65 |
| Training | 1,700 | - | 1,700 |
| Occupancy | 1,000 | 566 | 434 |
| Insurance | 680 | 680 | - |
| CAC Administrative Costs | 3,987 | 3,680 | 307 |
| Total Nutrition Services | 58,641 | 55,061 | 3,580 |
| Elderly Assistance: | | | |
| Personnel | 128,544 | 130,262 | (1,718) |
| Fringe Benefits | 53,988 | 53,480 | 508 |
| CAC Administrative Costs | 15,425 | 14,318 | 1,107 |
| Total Elderly Assistance | 197,957 | 198,060 | (103) |
| Total Community Services Block Grant, FY16 | 967,255 | 845,228 | 122,027 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| Computer Technology Program, FY16: | | | |
| Personnel | 1,000 | - | 1,000 |
| Fringe Benefits | 420 | - | 420 |
| Supplies | 6,000 | - | 6,000 |
| Communications | 8,050 | 5,426 | 2,624 |
| Contracted Services | 37,000 | 31,365 | 5,635 |
| Capital - Comm Equipment | 3,400 | - | 3,400 |
| Occupancy | 5,600 | 5,839 | (239) |
| Other | 1,000 | 1,361 | (361) |
| CAC Administrative Costs | 120 | - | 120 |
| <i>Total Computer Technology Program, FY16</i> | <u>62,590</u> | <u>43,991</u> | <u>18,599</u> |
| Dental Services, FY16: | | | |
| Contracted Services | 1,000 | - | 1,000 |
| Professional Services | 21,759 | 4,689 | 17,070 |
| Other | 150 | - | 150 |
| <i>Total Dental Services, FY16</i> | <u>22,909</u> | <u>4,689</u> | <u>18,220</u> |
| East Tennessee Foundation, Contract Services, FY16: | | | |
| Supplies | 24,276 | 24,276 | - |
| Contracted Services | 76,237 | 75,724 | 513 |
| <i>Total East Tennessee Foundation, Contract Services, FY16</i> | <u>100,513</u> | <u>100,000</u> | <u>513</u> |
| East Tennessee Foundation, Contract Services, FY17: | | | |
| Supplies | 36,000 | 23,919 | 12,081 |
| Contracted Services | 114,000 | 15,379 | 98,621 |
| <i>Total East Tennessee Foundation, Contract Services, FY17</i> | <u>150,000</u> | <u>39,298</u> | <u>110,702</u> |
| Energy & Housing Special Project, FY16: | | | |
| Personnel | 64,548 | 39,189 | 25,359 |
| Fringe Benefits | 27,756 | 24,133 | 3,623 |
| Supplies | 800 | 790 | 10 |
| Contracted Services | 300 | 300 | - |
| Professional Services | 200 | 147 | 53 |
| Audit Services | 300 | 259 | 41 |
| Transportation | 3,200 | 3,181 | 19 |
| Occupancy | 7,602 | - | 7,602 |
| Other | 12,770 | 12,713 | 57 |
| CAC Administrative Costs | 4,837 | 4,769 | 68 |
| <i>Total Energy & Housing Special Project, FY16</i> | <u>122,313</u> | <u>85,481</u> | <u>36,832</u> |
| East Neighborhood Center Tutoring Program, FY16: | | | |
| Supplies | 500 | 75 | 425 |
| Professional Services | 500 | 352 | 148 |
| <i>Total East Neighborhood Center Tutoring Program, FY16</i> | <u>1,000</u> | <u>427</u> | <u>573</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| <i>Elder Abuse Community Outreach, FY16:</i> | | | |
| Personnel | 49,842 | 9,268 | 40,574 |
| Fringe Benefits | 20,934 | 3,615 | 17,319 |
| Supplies | 23,550 | 212 | 23,338 |
| Travel | 3,838 | 287 | 3,551 |
| Communications | 3,150 | 358 | 2,792 |
| Postage | 450 | - | 450 |
| Printing | 6,000 | 3 | 5,997 |
| Contracted Services | 4,050 | - | 4,050 |
| Professional Services | 100 | - | 100 |
| Training | 5,540 | - | 5,540 |
| Occupancy | 4,392 | 365 | 4,027 |
| Other | 990 | 498 | 492 |
| CAC Administrative Costs | 5,483 | 917 | 4,566 |
| <i>Total Elder Abuse Community Outreach, FY16</i> | <u>128,319</u> | <u>15,523</u> | <u>112,796</u> |
| <i>Emergency Solutions Grant, FY16:</i> | | | |
| Program Support Rapid Rehousing: Client Services | <u>169,089</u> | <u>169,028</u> | <u>61</u> |
| Local - In Kind: In Kind | <u>178,811</u> | <u>178,811</u> | <u>-</u> |
| <i>Total Emergency Solutions Grant, FY16</i> | <u>347,900</u> | <u>347,839</u> | <u>61</u> |
| <i>Emergency Services, FY16:</i> | | | |
| Program Support Homeless Prec Svc: Client Services | <u>60,000</u> | <u>53,539</u> | <u>6,461</u> |
| Local - In Kind: In Kind | <u>60,000</u> | <u>53,539</u> | <u>6,461</u> |
| <i>Total Emergency Services, FY16</i> | <u>120,000</u> | <u>107,078</u> | <u>12,922</u> |
| <i>Emergency Food and Shelter Program, FY16:</i> | | | |
| Supplies | <u>1,967</u> | <u>1,967</u> | <u>-</u> |
| <i>Foster Grandparent Program, FY16:</i> | | | |
| Personnel | 29,090 | 30,081 | (991) |
| Personnel - Stipends | 253,552 | 254,941 | (1,389) |
| Participant Wages - Stipends | 1,500 | 66 | 1,434 |
| Fringe Benefits | 12,218 | 12,395 | (177) |
| Supplies | 1,200 | 1,952 | (752) |
| Travel | 1,400 | 131 | 1,269 |
| Communications | 168 | 153 | 15 |
| Postage | 650 | 529 | 121 |
| Printing | 280 | 237 | 43 |
| Professional Services | 700 | 837 | (137) |
| Transportation | 57,000 | 55,411 | 1,589 |
| Occupancy | 1,500 | 1,462 | 38 |
| Insurance | 1,630 | 849 | 781 |
| Other | 7,491 | 1,457 | 6,034 |
| Recognition | 700 | 3,200 | (2,500) |
| CAC Administrative Costs | 77,523 | 79,191 | (1,668) |
| In-Kind | 40,000 | 37,875 | 2,125 |
| <i>Total Foster Grandparent Program, FY16</i> | <u>486,602</u> | <u>480,767</u> | <u>5,835</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--------------------------------|-----------------|--------|--|
| <i>Families in Need, FY16:</i> | | | |
| Federal Funds: | | | |
| Personnel | 42,879 | 42,879 | - |
| Fringe Benefits | 18,016 | 18,016 | - |
| Supplies | 1,044 | 1,044 | - |
| Travel | 1,209 | 1,209 | - |
| Communications | 973 | 973 | - |
| Other | 544 | 544 | - |
| Client Support Services | 25 | 25 | - |
| Total Federal Funds | 64,690 | 64,690 | - |
| Local Support: | | | |
| Fringe Benefits | 5,000 | 507 | 4,493 |
| Supplies | 2,000 | - | 2,000 |
| Travel | 2,000 | - | 2,000 |
| Communications | 2,000 | - | 2,000 |
| Professional Services | 1,000 | 120 | 880 |
| Occupancy | 3,000 | 1,186 | 1,814 |
| Other | 2,000 | - | 2,000 |
| CAC Administrative Costs | 5,500 | 5,118 | 382 |
| Total Local Support | 22,500 | 6,931 | 15,569 |
| In-Kind: | | | |
| In-Kind | 10,000 | 9,915 | 85 |
| Total Families in Need, FY16 | 97,190 | 81,536 | 15,654 |
| <i>Families in Need, FY17:</i> | | | |
| Federal Funds: | | | |
| Personnel | 66,078 | 22,108 | 43,970 |
| Fringe Benefits | 18,942 | 8,846 | 10,096 |
| Client Support Services | 5,616 | - | 5,616 |
| Total Federal Funds | 90,636 | 30,954 | 59,682 |
| Local Support: | | | |
| Fringe Benefits | 8,811 | 30 | 8,781 |
| Supplies | 900 | 282 | 618 |
| Travel | 2,500 | 351 | 2,149 |
| Communications | 1,150 | 471 | 679 |
| Printing | 25 | - | 25 |
| Professional Services | 300 | 133 | 167 |
| Occupancy | 2,700 | - | 2,700 |
| Other | 750 | 37 | 713 |
| CAC Administrative Costs | 7,269 | 1,960 | 5,309 |
| Total Local Support | 24,405 | 3,264 | 21,141 |
| Total Families in Need, FY17 | 115,041 | 34,218 | 80,823 |
| <i>Five Points Up, FY16:</i> | | | |
| Other | 911 | 289 | 622 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| General Assistance, FY16: | | | |
| Operations: | | | |
| Personnel | 53,000 | 39,441 | 13,559 |
| Fringe Benefits | 20,670 | 12,174 | 8,496 |
| Supplies | 1,500 | 721 | 779 |
| Travel | 200 | - | 200 |
| Communications | 4,505 | 5,332 | (827) |
| Posting | 200 | - | 200 |
| Printing | 1,000 | - | 1,000 |
| Professional Services | 220 | 277 | (57) |
| Occupancy | 4,200 | 4,277 | (77) |
| Insurance | 100 | - | 100 |
| Other | 1,900 | 1,276 | 624 |
| CAC Administrative Costs | 6,048 | 3,965 | 2,083 |
| Total Operations | 93,543 | 67,463 | 26,080 |
| Assistance Payments: | | | |
| Other | 165,015 | - | 165,015 |
| Client Services | 220,800 | 157,218 | 63,582 |
| Total Assistance Payments | 385,815 | 157,218 | 228,597 |
| Total General Assistance, FY16 | 479,358 | 224,681 | 254,677 |
| GCDF Training Program, FY14: | | | |
| Other | 1,031 | - | 1,031 |
| GCDF Training Program, FY16: | | | |
| Personnel | 16,410 | 1,924 | 14,486 |
| Fringe Benefits | 6,564 | 798 | 5,766 |
| Supplies | 11,980 | 2,300 | 9,680 |
| Travel | 6,948 | 656 | 6,292 |
| Professional Services | 7,800 | - | 7,800 |
| Other | 7,200 | 585 | 6,615 |
| CAC Administrative Costs | 2,298 | 212 | 2,086 |
| Total GCDF Training Program, FY16 | 59,200 | 6,475 | 52,725 |
| General Assistance - EFSP (FEMA), FY15: | | | |
| Client Support - Utility Budget | 30,271 | 30,271 | - |
| Client Support - Rent/Mortgage Budget | 40,000 | 40,000 | - |
| Total General Assistance - EFSP (FEMA), FY15 | 70,271 | 70,271 | - |
| Grandparents as Parents, FY16: | | | |
| National Family Caregiver Support: | | | |
| Personnel | 22,937 | 13,774 | 9,163 |
| Fringe Benefits | 9,174 | 5,981 | 3,193 |
| Supplies | 720 | 457 | 263 |
| Travel | 68 | 160 | (92) |
| Communications | 165 | 153 | 12 |
| Postage | 1,620 | 1,132 | 488 |
| Printing | 150 | 74 | 76 |
| Professional Services | 200 | 249 | (49) |
| Occupancy | 3,000 | 2,931 | 69 |
| CAC Administrative Costs | 2,193 | 1,540 | 653 |
| In-Kind | 7,300 | 7,253 | 47 |
| Total Grandparents as Parents, FY16 | 47,527 | 33,704 | 13,823 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| <i>Governor's Direct Allocation, FY16:</i> | | | |
| Project LIVE Paws: | | | |
| Personnel | 931 | 931 | - |
| Fringe Benefits | 352 | 352 | - |
| Other | 6,859 | 6,859 | - |
| CAC Administration Cost | 108 | 108 | - |
| Total Project LIVE Paws | <u>8,250</u> | <u>8,250</u> | - |
| Dental Services: | | | |
| Professional Services | 7,050 | 7,050 | - |
| VITA: | | | |
| Personnel | 4,000 | 4,000 | - |
| Fringe Benefits | 1,680 | 1,680 | - |
| Supplies | 590 | 590 | - |
| CAC Administration Cost | 480 | 480 | - |
| Total VITA | <u>6,750</u> | <u>6,750</u> | - |
| Total Governor's Direct Allocation, FY16 | <u>22,050</u> | <u>22,050</u> | - |
| <i>Homeward Bound, FY16:</i> | | | |
| Personnel | 7,342 | 5,421 | 1,921 |
| Fringe Benefits | 3,157 | 2,151 | 1,006 |
| Supplies | 500 | 179 | 321 |
| Occupancy | 111 | 110 | 1 |
| Other | 50 | - | 50 |
| CAC Administration Cost | 770 | 547 | 223 |
| Total Homeward Bound, FY16 | <u>11,930</u> | <u>8,408</u> | <u>3,522</u> |
| <i>Head Start/Daycare, FY16:</i> | | | |
| Program: | | | |
| Personnel | 148,000 | 77,368 | 70,632 |
| Fringe Benefits | 59,200 | 33,982 | 25,218 |
| Supplies | 25,000 | 12,195 | 12,805 |
| Other - Program Specific | 78,000 | 28,124 | 49,876 |
| CAC Administration Cost | 14,800 | 8,976 | 5,824 |
| Total Head Start/Daycare, FY16 | <u>325,000</u> | <u>160,645</u> | <u>164,355</u> |
| <i>Homeward Bound - Hotel Program, FY16:</i> | | | |
| Client Services | 6,556 | 6,256 | 300 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|-----------------------------------|-----------------|---------|--|
| HUD Project Succeed, FY16: | | | |
| Federal - Operations: | | | |
| Personnel | 52,708 | 52,708 | - |
| Fringe Benefits | 23,838 | 23,838 | - |
| Supplies | 883 | 883 | - |
| Travel | 2,167 | 2,167 | - |
| Communications | 735 | 735 | - |
| Total Federal - Operations | 80,331 | 80,331 | - |
| Federal - Direct Services: | | | |
| Client Support Services | 1,400 | 1,400 | - |
| Local Cash: | | | |
| Personnel | 8,000 | 8,000 | - |
| Fringe Benefits | 2,748 | 2,748 | - |
| Occupancy | 4,101 | 4,101 | - |
| Other | 808 | 808 | - |
| Client Support Services | 450 | 450 | - |
| CAC Administrative Costs | 6,984 | 6,984 | - |
| Total Local Cash | 23,091 | 23,091 | - |
| Total HUD Project Succeed, FY16 | 104,822 | 104,822 | - |
| HUD Project Succeed, FY17: | | | |
| Federal - Operations: | | | |
| Personnel | 106,562 | 46,656 | 59,906 |
| Fringe Benefits | 28,336 | 19,514 | 8,822 |
| Total Federal - Operations | 134,898 | 66,170 | 68,728 |
| Federal - Direct Services: | | | |
| Client Support Services | 5,616 | - | 5,616 |
| Local Cash: | | | |
| Fringe Benefits | 16,420 | 30 | 16,390 |
| Supplies | 900 | 221 | 679 |
| Travel | 3,300 | 1,697 | 1,603 |
| Communications | 950 | 433 | 517 |
| Occupancy | 16,650 | - | 16,650 |
| Other | 600 | 347 | 253 |
| CAC Administrative Costs | 12,787 | 4,760 | 8,027 |
| Total Local Cash | 51,607 | 7,488 | 44,119 |
| Total HUD Project Succeed, FY17 | 192,121 | 73,658 | 118,463 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------------|--|
| Head Start Program, FY15: | | | |
| Federal - PA25 (Early Head Start): | | | |
| Personnel | 474,593 | 474,593 | - |
| Fringe Benefits | 200,219 | 200,219 | - |
| Supplies | 30,564 | 30,564 | - |
| Professional Services | 16,930 | 16,930 | - |
| Capital | 2,096 | 2,096 | - |
| Other - Program Specific | 136,963 | 136,963 | - |
| CAC Administrative Costs | 52,203 | 52,203 | - |
| Total Federal - PA25 (Early Head Start) | 913,568 | 913,568 | - |
| Federal - PA26 (Early Head Start Training): | | | |
| Personnel | 7,564 | 7,564 | - |
| Fringe Benefits | 4,513 | 4,513 | - |
| Training | 4,698 | 4,698 | - |
| CAC Administrative Costs | 818 | 818 | - |
| Total Federal - PA26 (Early Head Start Training) | 17,593 | 17,593 | - |
| Federal - PA22 (Head Start): | | | |
| Personnel | 1,747,032 | 1,747,032 | - |
| Fringe Benefits | 730,923 | 730,923 | - |
| Supplies | 88,692 | 88,692 | - |
| Travel | 37 | 37 | - |
| Professional Services | 50,723 | 50,723 | - |
| Other - Program Specific | 443,769 | 443,769 | - |
| CAC Administrative Costs | 182,225 | 182,225 | - |
| Total Federal - PA22 (Head Start) | 3,243,401 | 3,243,401 | - |
| Federal - PA20 (Head Start Training): | | | |
| Training | 9,903 | 9,903 | - |
| Local Match - Cash (Head Start): | | | |
| Capital | 313,541 | 61,525 | 252,016 |
| Other - Program Specific | 4,797 | - | 4,797 |
| Total Local Match - Cash (Head Start) | 318,338 | 61,525 | 256,813 |
| Local Match - In Kind (Head Start): | | | |
| In Kind | 1,221,558 | 1,221,558 | - |
| Total Head Start Program, FY15 | 5,724,361 | 5,467,548 | 256,813 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------|------------------|--|
| Head Start Program, FY16: | | | |
| Federal - PA25 (Early Head Start): | | | |
| Personnel | 996,834 | 445,371 | 551,463 |
| Fringe Benefits | 398,733 | 168,370 | 230,363 |
| Supplies | 51,988 | 4,340 | 47,648 |
| Travel | 2,500 | - | 2,500 |
| Professional Services | 10,000 | 1,840 | 8,160 |
| Other - Program Specific | 88,500 | 49,443 | 39,057 |
| CAC Administrative Costs | 99,683 | 44,907 | 54,776 |
| Total Federal - PA25 (Early Head Start) | 1,648,238 | 714,271 | 933,967 |
| Federal - PA26 (Early Head Start Training): | | | |
| Personnel | 13,296 | 13,296 | - |
| Fringe Benefits | 5,755 | 5,755 | - |
| Training | 20,088 | 2,690 | 17,398 |
| CAC Administrative Costs | 1,538 | 1,538 | - |
| Total Federal - PA26 (Early Head Start Training) | 40,677 | 23,279 | 17,398 |
| Federal - PA22 (Head Start): | | | |
| Personnel | 3,608,754 | 1,868,446 | 1,740,308 |
| Fringe Benefits | 1,443,502 | 741,733 | 701,769 |
| Supplies | 150,000 | 88,224 | 61,776 |
| Travel | 3,000 | - | 3,000 |
| Professional Services | 150,000 | 90,727 | 59,273 |
| Other - Program Specific | 1,072,595 | 602,487 | 470,108 |
| CAC Administrative Costs | 360,875 | 186,466 | 174,409 |
| Total Federal - PA22 (Head Start) | 6,788,726 | 3,578,083 | 3,210,643 |
| Federal - PA20 (Head Start Training): | | | |
| Personnel | 25,000 | 25,000 | - |
| Fringe Benefits | 10,850 | 10,850 | - |
| Training | 33,137 | 11,066 | 22,071 |
| CAC Administrative Costs | 2,900 | 2,900 | - |
| Total Federal - PA20 (Head Start Training) | 71,887 | 49,816 | 22,071 |
| Local Match - Cash (Head Start): | | | |
| Capital | 130,000 | 6,886 | 123,114 |
| Other - Program Specific | 1,000 | - | 1,000 |
| CAC Administrative Costs | 25,000 | - | 25,000 |
| Total Local Match - Cash (Head Start) | 156,000 | 6,886 | 149,114 |
| Local Match - In Kind (Head Start): | | | |
| In-Kind | 1,981,382 | 861,813 | 1,119,569 |
| Total Head Start Program, FY16 | 10,686,910 | 5,234,148 | 5,452,762 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| Head Start USDA/DHS Program, FY15: | | | |
| Personnel | 14,598 | 14,598 | - |
| Fringe Benefits | 7,704 | 7,704 | - |
| Supplies | 1,289 | 1,289 | - |
| Other - Program Specific | 42,190 | 42,190 | - |
| CAC Administrative Costs | 1,583 | 1,583 | - |
| <i>Total Head Start USDA/DHS Program, FY15</i> | <u>67,364</u> | <u>67,364</u> | <u>-</u> |
| Head Start USDA/DHS Program, FY16: | | | |
| Personnel | 111,738 | 76,974 | 34,764 |
| Fringe Benefits | 44,695 | 30,970 | 13,725 |
| Supplies | 20,000 | 13,412 | 6,588 |
| Other - Program Specific | 488,977 | 309,627 | 179,350 |
| CAC Administrative Costs | 11,736 | 7,705 | 4,031 |
| <i>Total Head Start USDA/DHS Program, FY16</i> | <u>677,146</u> | <u>438,688</u> | <u>238,458</u> |
| Inskip Community, FY16: | | | |
| Supplies | 500 | 500 | - |
| Senior Citizen Information & Referral Service, FY16: | | | |
| OOA Contract Service: | | | |
| Personnel | 11,000 | 10,926 | 74 |
| Fringe Benefits | 3,700 | 3,685 | 15 |
| CAC Administrative Costs | 910 | 999 | (89) |
| <i>Total OOA Contract Service</i> | <u>15,610</u> | <u>15,610</u> | <u>-</u> |
| Local Funds: | | | |
| Personnel | 26,910 | 24,705 | 2,205 |
| Fringe Benefits | 11,000 | 11,084 | (84) |
| Supplies | 550 | 584 | (34) |
| Travel | 150 | - | 150 |
| Communications | 4,500 | 4,488 | 12 |
| Printing | 350 | 364 | (14) |
| Professional Services | 275 | 228 | 47 |
| Other | 1,500 | 1,370 | 130 |
| CAC Administrative Costs | 1,315 | 2,972 | (1,657) |
| <i>Total Local Funds</i> | <u>46,550</u> | <u>45,795</u> | <u>755</u> |
| ET2-1-1 Contract Service: | | | |
| Personnel | 25,794 | 26,143 | (349) |
| Fringe Benefits | 10,000 | 7,195 | 2,805 |
| Supplies | 120 | - | 120 |
| Travel | 564 | 169 | 395 |
| Communications | 7,921 | 7,651 | 270 |
| Printing | 120 | - | 120 |
| Contracted Services | 72,000 | 73,512 | (1,512) |
| Professional Fees | 1,550 | - | 1,550 |
| Other | 931 | - | 931 |
| CAC Administrative Costs | 4,000 | 2,886 | 1,114 |
| <i>Total ET2-1-1 Contract Service</i> | <u>123,000</u> | <u>117,556</u> | <u>5,444</u> |
| <i>Total Senior Citizen Information & Referral Service, FY16</i> | <u>185,160</u> | <u>178,961</u> | <u>6,199</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|------------------|------------------|--|
| <i>KEEM Case Management Program, FY16:</i> | | | |
| Keem Project LIVE: | | | |
| Personnel | 32,417 | 25,841 | 6,576 |
| Fringe Benefits | 13,615 | 10,585 | 3,030 |
| Supplies | 1,150 | 264 | 886 |
| Travel | 622 | 1,222 | (600) |
| Communications | 600 | 175 | 425 |
| Training | 200 | 65 | 135 |
| Occupancy | 1,440 | - | 1,440 |
| Other | 240 | 222 | 18 |
| CAC Administration Cost | 3,566 | 2,613 | 953 |
| Total KEEM Project LIVE | 53,850 | 40,987 | 12,863 |
| Keem Neighborhood Centers: | | | |
| Personnel | 64,834 | 51,413 | 13,421 |
| Fringe Benefits | 27,230 | 19,109 | 8,121 |
| Supplies | 2,300 | 115 | 2,185 |
| Travel | - | 8 | (8) |
| Communications | 1,200 | 1,567 | (367) |
| Training | 400 | - | 400 |
| Occupancy | - | 684 | (684) |
| Other | 480 | 545 | (65) |
| CAC Administration Cost | 7,132 | 5,158 | 1,974 |
| Total KEEM Neighborhood Centers | 103,576 | 78,599 | 24,977 |
| <i>Total KEEM Case Management Program, FY16</i> | 157,426 | 119,586 | 37,840 |
| <i>Mobile Meals Kitchen, FY16:</i> | | | |
| Personnel | 450,000 | 433,190 | 16,810 |
| Fringe Benefits | 175,000 | 168,291 | 6,709 |
| Supplies | 1,320,250 | 1,292,002 | 28,248 |
| Travel | 1,250 | 426 | 824 |
| Communications | 10,000 | 8,661 | 1,339 |
| Contracted Services | 2,000 | 1,870 | 130 |
| Professional Services | 40,000 | 36,882 | 3,118 |
| Capital | 30,000 | - | 30,000 |
| Maintenance & Repair | 40,000 | 39,440 | 560 |
| Utilities | 80,000 | 78,558 | 1,442 |
| Occupancy | 7,200 | 7,065 | 135 |
| Insurance | 20,000 | 19,465 | 535 |
| Other | 251,162 | 166,664 | 84,498 |
| CAC Administration Cost | 47,650 | 47,610 | 40 |
| Total Mobile Meals Kitchen, FY16 | 2,474,512 | 2,300,124 | 174,388 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>Low Income Heating Energy Assistance Program, FY15:</i> | | | |
| Program Support: | | | |
| Personnel | 33,000 | 29,479 | 3,521 |
| Fringe Benefits | 10,500 | 10,428 | 72 |
| Supplies | 1,000 | 936 | 64 |
| Telephone | 300 | 257 | 43 |
| Postage | 2,500 | 2,420 | 80 |
| Printing | 4,000 | 3,776 | 224 |
| Professional Services | 9,592 | 8,063 | 1,529 |
| Equipment Rental | 1,100 | 804 | 296 |
| Occupancy | 6,000 | 5,673 | 327 |
| Total Program Support | 67,992 | 61,836 | 6,156 |
| Administrative Cost: | | | |
| CAC Administration Cost | 8,850 | 8,807 | 43 |
| Client Services Heating RG: | | | |
| Client Services | 57,870 | 57,863 | 7 |
| Administrative Professional Services: | | | |
| Professional Services - Computer | 225 | 225 | - |
| Administrative Indirect Costs: | | | |
| Personnel | 36,000 | 34,543 | 1,457 |
| Fringe Benefits | 20,000 | 18,251 | 1,749 |
| Travel | 400 | 381 | 19 |
| Telephone | 200 | 200 | - |
| Occupancy | 1,600 | 1,544 | 56 |
| Total Administrative Indirect Costs | 58,200 | 54,919 | 3,281 |
| Total Low Income Heating Energy Assistance Program, FY15 | 193,137 | 183,650 | 9,487 |
| <i>Low Income Heating Energy Assistance Program, FY16:</i> | | | |
| Program Support: | | | |
| Personnel | 121,015 | 121,015 | - |
| Fringe Benefits | 29,672 | 29,672 | - |
| Supplies | 6,883 | 6,883 | - |
| Travel | 648 | 648 | - |
| Communications | 167 | 167 | - |
| Telephone | 1,157 | 1,157 | - |
| Postage | 5,030 | 5,030 | - |
| Printing | 2,269 | 2,269 | - |
| Professional Services | 63,430 | 63,430 | - |
| Equipment Rental | 3,538 | 3,538 | - |
| Occupancy | 16,460 | 16,460 | - |
| Total Program Support | 250,269 | 250,269 | - |
| Administrative Cost: | | | |
| CAC Administration Cost | 22,738 | 22,738 | - |
| Client Services - Heating Crisis: | | | |
| Client Services | 227,086 | 227,086 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|-----------|--|
| <i>Low Income Heating Energy Assistance Program, FY16 (Continued):</i> | | | |
| Client Services - Heating Regular: | | | |
| Client Services | 1,563,534 | 1,563,534 | - |
| Client Services - Heating Local: | | | |
| Client Services | 14,100 | 14,100 | - |
| Administrative Professional Services: | | | |
| Professional Services | 638 | 638 | - |
| Administrative Indirect Costs: | | | |
| Personnel | 105,515 | 105,515 | - |
| Fringe Benefits | 39,048 | 39,048 | - |
| Travel | 719 | 719 | - |
| Telephone | 657 | 657 | - |
| Professional Services | 4,302 | 4,302 | - |
| Occupancy | 4,637 | 4,637 | - |
| Other | 65 | 65 | - |
| Total Administrative Indirect Costs | 154,943 | 154,943 | - |
| Total Low Income Heating Energy Assistance Program, FY16 | 2,233,308 | 2,233,308 | - |
| <i>KUB Laterals Program, FY16:</i> | | | |
| Program: | | | |
| Personnel | 74 | 74 | - |
| Communications | 17 | 17 | - |
| Contracted Services | 5,470 | 5,470 | - |
| Total KUB Laterals Program, FY16 | 5,561 | 5,561 | - |
| <i>L T Ross Building, FY16:</i> | | | |
| Operations: | | | |
| Personnel | 166,387 | 166,405 | (18) |
| Fringe Benefits | 71,794 | 71,808 | (14) |
| Supplies | 33,959 | 33,959 | - |
| Communications | 1,696 | 1,696 | - |
| Contracted Services | 65,841 | 54,841 | 11,000 |
| Audit Services | 797 | 797 | - |
| Maintenance & Repair | 607 | 607 | - |
| Utilities | 149,700 | 149,700 | - |
| Insurance | 2,677 | 2,677 | - |
| Other | 369 | 369 | - |
| CAC Administration Cost | 18,440 | 18,444 | (4) |
| Total Operations | 512,267 | 501,303 | 10,964 |
| Special Projects: | | | |
| Supplies | 24,347 | - | 24,347 |
| Contracted Services | 40,000 | - | 40,000 |
| Total Special Projects | 64,347 | - | 64,347 |
| Total L T Ross Building, FY16 | 576,614 | 501,303 | 75,311 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| <i>Project Live, FY16:</i> | | | |
| Local Funds: | | | |
| Personnel | 80,281 | 33,516 | 46,765 |
| Fringe Benefits | 32,345 | 12,612 | 19,733 |
| Supplies | 1,250 | 2,263 | (1,013) |
| Travel | 21,000 | 19,397 | 1,603 |
| Communications | 5,800 | 4,638 | 1,162 |
| Printing | 1,350 | 1,033 | 317 |
| Contracted Services | 7,500 | 726 | 6,774 |
| Professional Services | 5,400 | 263 | 5,137 |
| Training | 300 | 800 | (500) |
| Occupancy | 29,500 | 28,181 | 1,319 |
| Insurance | 2,000 | 2,056 | (56) |
| Other | 1,065 | 976 | 89 |
| Client Support Services | 43,970 | 20,608 | 23,362 |
| Registrations | 500 | - | 500 |
| CAC Administration Cost | 8,831 | 3,388 | 5,443 |
| Total Local Funds | 241,092 | 130,457 | 110,635 |
| Office on Aging: | | | |
| Personnel | 24,501 | 22,159 | 2,342 |
| Fringe Benefits | 10,046 | 10,775 | (729) |
| Contracted Services | 4,558 | 5,960 | (1,402) |
| CAC Administration Cost | 2,695 | 2,906 | (211) |
| Total Office on Aging | 41,800 | 41,800 | - |
| Weiss Foundation: | | | |
| Travel | 500 | - | 500 |
| Client Services | 3,500 | 4,205 | (705) |
| Total Weiss Foundation | 4,000 | 4,205 | (205) |
| Volunteer Transportation: | | | |
| Personnel | 6,580 | - | 6,580 |
| Fringe Benefits | 2,700 | - | 2,700 |
| CAC Administration Cost | 720 | - | 720 |
| Total Volunteer Transportation | 10,000 | - | 10,000 |
| Total Project Live, FY16 | 296,892 | 176,462 | 120,430 |
| <i>Affordable Medicine Options for Seniors Program, FY16:</i> | | | |
| Federal Funds - MIPPA: | | | |
| Personnel | 34,236 | 33,538 | 698 |
| Fringe Benefits | 13,701 | 14,478 | (777) |
| Supplies | 480 | 268 | 212 |
| Travel | 384 | 255 | 129 |
| Communications | 780 | 835 | (55) |
| Printing | 180 | 82 | 98 |
| Occupancy | 4,440 | 4,392 | 48 |
| Other | 250 | 483 | (233) |
| CAC Administration Cost | 3,675 | 3,690 | (15) |
| In-Kind | 28,650 | 28,624 | 26 |
| Total Affordable Medicine Options for Seniors Program, FY16 | 86,776 | 86,645 | 131 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| Mechanicsville Homecoming Program, FY16: | | | |
| Other | 4,975 | 3,300 | 1,675 |
| Senior Corps Management Program, FY16: | | | |
| Personnel | 88,900 | 87,925 | 975 |
| Fringe Benefits | 40,000 | 39,481 | 519 |
| Supplies | 750 | 573 | 177 |
| Travel | 2,525 | 4,373 | (1,848) |
| Communications | 175 | 77 | 98 |
| Printing | 100 | - | 100 |
| Occupancy | 10,500 | 10,156 | 344 |
| Other | 300 | 425 | (125) |
| CAC Administration Cost | 9,500 | 9,646 | (146) |
| In-Kind | 43,000 | 42,647 | 353 |
| <i>Total Senior Corps Management Program, FY16</i> | <u>195,750</u> | <u>195,303</u> | <u>447</u> |
| HUD - CDBG - Morristown Project, FY16: | | | |
| Personnel | 50,831 | 12,100 | 38,731 |
| Fringe Benefits | 21,858 | 4,458 | 17,400 |
| Supplies | 8,500 | - | 8,500 |
| Travel | 500 | 48 | 452 |
| Communications | 650 | 315 | 335 |
| Contracted Services | 266,131 | 41,149 | 224,982 |
| Audit Services | 250 | - | 250 |
| Professional Services | 800 | 730 | 70 |
| Transportation | 6,300 | 293 | 6,007 |
| Insurance | 500 | - | 500 |
| Other | 11,563 | 2,014 | 9,549 |
| CAC Administration Cost | 7,117 | 1,190 | 5,927 |
| <i>Total HUD - CDBG Morristown Project, FY16</i> | <u>375,000</u> | <u>62,297</u> | <u>312,703</u> |
| Nutrition/Green Thumb Program, FY16: | | | |
| Green Thumb: | | | |
| Supplies | 19,215 | 9,551 | 9,664 |
| Emergency Food Helpers: | | | |
| Other | 2,071 | 2,084 | (13) |
| Hike Against Hunger: | | | |
| Other | 14 | - | 14 |
| Food Policy Council: | | | |
| Other | 436 | - | 436 |
| <i>Total Nutrition Green Thumb Program, FY16</i> | <u>21,736</u> | <u>11,635</u> | <u>10,101</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--------------------------------------|-----------------|----------------|--|
| Office on Aging, FY16: | | | |
| Office on Aging: | | | |
| Personnel | 114,967 | 103,294 | 11,673 |
| Fringe Benefits | 43,079 | 42,788 | 291 |
| Supplies | 600 | 6,210 | (5,610) |
| Travel | 282 | 33 | 249 |
| Communications | 168 | 153 | 15 |
| Postage | 1,200 | 1,773 | (573) |
| Printing | 780 | 555 | 225 |
| Professional Services | 475 | 398 | 77 |
| Occupancy | 3,600 | 2,931 | 669 |
| Insurance | 465 | - | 465 |
| Other | 165,131 | 169,833 | (4,702) |
| CAC Administration Cost | 11,283 | 11,496 | (213) |
| In-Kind | 27,275 | - | 27,275 |
| <i>Total Office on Aging, FY16</i> | <u>369,305</u> | <u>339,464</u> | <u>29,841</u> |
| O'Connor Senior Center, FY16: | | | |
| State: | | | |
| Personnel | 176,918 | 163,720 | 13,198 |
| Fringe Benefits | 72,537 | 67,876 | 4,661 |
| Supplies | 25,400 | 31,777 | (6,377) |
| Travel | 2,350 | 137 | 2,213 |
| Communications | 3,996 | 6,884 | (2,888) |
| Postage | 500 | 133 | 367 |
| Printing | 1,480 | 712 | 768 |
| Contracted Services | 12,360 | 19,893 | (7,533) |
| Professional Services | 5,575 | 6,374 | (799) |
| Maintenance & Repair | 2,000 | 2,963 | (963) |
| Insurance | 1,000 | 537 | 463 |
| Other | 710 | 1,174 | (464) |
| CAC Administration Cost | 19,461 | 18,040 | 1,421 |
| <i>Total State</i> | <u>324,287</u> | <u>320,220</u> | <u>4,067</u> |
| Daily Living Center: | | | |
| Personnel | 61,000 | 59,766 | 1,234 |
| Fringe Benefits | 27,848 | 26,012 | 1,836 |
| Supplies | 14,219 | 21,388 | (7,169) |
| Travel | 1,405 | 1,250 | 155 |
| Communications | 1,750 | 2,691 | (941) |
| Postage | 20 | - | 20 |
| Printing | 544 | - | 544 |
| Contracted Services | 2,000 | 1,613 | 387 |
| Professional Services | 173 | 168 | 5 |
| Transportation | 43,671 | 39,806 | 3,865 |
| Occupancy | 715 | - | 715 |
| CAC Administrative Cost | 7,710 | 6,569 | 1,141 |
| <i>Total Daily Living Center</i> | <u>161,055</u> | <u>159,263</u> | <u>1,792</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|----------------|---|
| <i>O'Connor Senior Center, FY16 (Continued):</i> | | | |
| O'Connor Advisory Board: | | | |
| Supplies | 1,600 | 3,931 | (2,331) |
| Printing | 6,000 | - | 6,000 |
| Contracted Services | 12,500 | - | 12,500 |
| Other | 19,900 | 4,082 | 15,818 |
| Total O'Connor Advisory Board | 40,000 | 8,013 | 31,987 |
| Total O'Connor Senior Center, FY16 | 525,342 | 487,496 | 37,846 |
| <i>LEAD Program, FY16:</i> | | | |
| Direct Job Costs: | | | |
| Personnel | 45,000 | 31,631 | 13,369 |
| Fringe Benefits | 19,350 | 12,972 | 6,378 |
| Contracted Services | 800,000 | 628,577 | 171,423 |
| Capital | 5,340 | 5,340 | - |
| Other | 68,475 | 62,738 | 5,737 |
| CAC Administrative Cost | 5,000 | 3,498 | 1,502 |
| Total Direct Job Costs | 943,165 | 744,756 | 198,409 |
| Operating Costs: | | | |
| Personnel | 20,000 | 13,400 | 6,600 |
| Fringe Benefits | 8,600 | 6,359 | 2,241 |
| Supplies | 11,000 | 9,142 | 1,858 |
| Communications | 3,000 | 2,211 | 789 |
| Professional Services | 3,925 | 3,925 | - |
| Audit Services | 547 | 547 | - |
| Occupancy | 8,000 | 8,000 | - |
| Other | 1,311 | 1,311 | - |
| CAC Administrative Cost | 5,507 | 1,676 | 3,831 |
| Total Operating Costs | 61,890 | 46,571 | 15,319 |
| Total LEAD Program, FY16 | 1,005,055 | 791,327 | 213,728 |
| <i>Reach, FY16:</i> | | | |
| Federal - Operations: | | | |
| Personnel | 44,145 | 44,145 | - |
| Fringe Benefits | 17,406 | 17,406 | - |
| Total Federal - Operations | 61,551 | 61,551 | - |
| Local Cash: | | | |
| Personnel | 3,500 | 3,190 | 310 |
| Fringe Benefits | 3,500 | 3,350 | 150 |
| Supplies | 50 | - | 50 |
| Travel | 6,000 | 5,875 | 125 |
| Communications | 900 | 860 | 40 |
| Occupancy | 950 | 910 | 40 |
| Other | 250 | 203 | 47 |
| CAC Administrative Cost | 7,350 | 5,440 | 1,910 |
| Total Local Cash | 22,500 | 19,828 | 2,672 |
| Total Reach, FY16 | 84,051 | 81,379 | 2,672 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------------|--|
| <i>Reach, FY17:</i> | | | |
| Federal - Operations: | | | |
| Personnel | 82,553 | 33,771 | 48,782 |
| Fringe Benefits | 22,027 | 13,090 | 8,937 |
| Total Federal - Operations | 104,580 | 46,861 | 57,719 |
| Local Cash: | | | |
| Fringe Benefits | 10,994 | - | 10,994 |
| Supplies | 50 | - | 50 |
| Travel | 9,500 | 3,062 | 6,438 |
| Communications | 1,200 | 487 | 713 |
| Professional Services | 170 | 156 | 14 |
| Occupancy | 3,940 | - | 3,940 |
| Other | 200 | 38 | 162 |
| Client Support Services | 3,000 | - | 3,000 |
| CAC Administrative Cost | 9,906 | 3,391 | 6,515 |
| Total Local Cash | 38,960 | 7,134 | 31,826 |
| <i>Total Reach, FY17</i> | 143,540 | 53,995 | 89,545 |
| <i>One Call Club for Seniors, FY16:</i> | | | |
| Local Funds: | | | |
| Personnel | 14,826 | 14,881 | (55) |
| Fringe Benefits | 6,079 | 6,162 | (83) |
| Supplies | 600 | 1,054 | (454) |
| Communications | 125 | 87 | 38 |
| Postage | 1,200 | 806 | 394 |
| Printing | 175 | 17 | 158 |
| Contracted Services | 300 | - | 300 |
| Professional Services | 14,500 | 10 | 14,490 |
| Other | 400 | 31 | 369 |
| CAC Administrative Cost | 1,631 | 1,645 | (14) |
| Total Local Funds | 39,836 | 24,693 | 15,143 |
| Local - Cash Receipts: | | | |
| Contracted Services | 1,250 | - | 1,250 |
| <i>Total One Call Club for Seniors, FY16</i> | 41,086 | 24,693 | 16,393 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------------|--|
| <i>Retired Senior Volunteer Program, FY16:</i> | | | |
| Federal - Volunteer Support: | | | |
| Personnel | 22,785 | 18,900 | 3,885 |
| Fringe Benefits | 9,003 | 7,866 | 1,137 |
| Supplies | 1,700 | 1,689 | 11 |
| Travel | 1,300 | 1,298 | 2 |
| Communications | 140 | 115 | 25 |
| Postage | 156 | 32 | 124 |
| Printing | 66 | 86 | (20) |
| Audit Services | 100 | - | 100 |
| Occupancy | 3,000 | 2,931 | 69 |
| Other | 500 | 458 | 42 |
| CAC Administrative Cost | 11,700 | 6,721 | 4,979 |
| Total Federal - Volunteer Support | 50,450 | 40,096 | 10,354 |
| Federal - Volunteer Expense: | | | |
| Travel | 767 | 767 | - |
| Insurance | 2,289 | 2,289 | - |
| Total Federal - Volunteer Expense | 3,056 | 3,056 | - |
| Local - Volunteer Support Cash: | | | |
| CAC Administrative Cost | 785 | 322 | 463 |
| Local - Volunteer Support In Kind: | | | |
| In Kind | 13,650 | 13,631 | 19 |
| Local - Volunteer Expense Cash: | | | |
| Travel | 360 | 259 | 101 |
| Local - Volunteer Expense In Kind: | | | |
| In Kind | 17,200 | 17,175 | 25 |
| Total Retired Senior Volunteer Program, FY16 | 85,501 | 74,539 | 10,962 |
| <i>Retired Senior Volunteer Program, FY17:</i> | | | |
| Federal - Volunteer Support: | | | |
| Personnel | 35,562 | 7,530 | 28,032 |
| Fringe Benefits | 14,190 | 3,523 | 10,667 |
| Supplies | 208 | - | 208 |
| Travel | 4,500 | - | 4,500 |
| Communications | 179 | 38 | 141 |
| Postage | 96 | - | 96 |
| Printing | 66 | 4 | 62 |
| Audit Services | 123 | 74 | 49 |
| Occupancy | 3,240 | - | 3,240 |
| CAC Administrative Cost | 4,910 | 5,295 | (385) |
| Total Federal - Volunteer Support | 63,074 | 16,464 | 46,610 |
| Federal - Volunteer Expense: | | | |
| Insurance | 1,902 | - | 1,902 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>Retired Senior Volunteer Program, FY17 (Continued):</i> | | | |
| Local - Volunteer Support Cash: | | | |
| Personnel | 4,438 | - | 4,438 |
| Fringe Benefits | 1,790 | - | 1,790 |
| CAC Administrative Cost | 6,086 | 441 | 5,645 |
| Total Local - Volunteer Support Cash | 12,314 | 441 | 11,873 |
| Local - Volunteer Support In Kind: | | | |
| In Kind | 18,181 | 3,659 | 14,522 |
| Local - Volunteer Expense Cash: | | | |
| Travel | 1,036 | - | 1,036 |
| Insurance | 372 | - | 372 |
| Recognition | 500 | - | 500 |
| Total Local - Volunteer Expense Cash | 1,908 | - | 1,908 |
| Local - Volunteer Expense In Kind: | | | |
| In Kind | 1,000 | - | 1,000 |
| Total Retired Senior Volunteer Program, FY17 | 98,379 | 20,564 | 77,815 |
| <i>KUB Round It Up Program, FY16:</i> | | | |
| Direct Job Cost: | | | |
| Personnel | 38,303 | 9,869 | 28,434 |
| Fringe Benefits | 16,470 | 4,734 | 11,736 |
| Supplies | 184,800 | 134,692 | 50,108 |
| Contracted Services | 403,500 | 143,113 | 260,387 |
| Transportation | 4,500 | - | 4,500 |
| Total Direct Job Cost | 647,573 | 292,408 | 355,165 |
| Health and Safety: | | | |
| Contracted Services | 135,000 | 16,479 | 118,521 |
| Operating Cost: | | | |
| Personnel | 44,924 | 15,800 | 29,124 |
| Fringe Benefits | 19,318 | 6,064 | 13,254 |
| Supplies | 10,000 | - | 10,000 |
| Communications | 200 | 187 | 13 |
| Professional Services | 6,500 | 3,802 | 2,698 |
| Audit Services | 1,500 | - | 1,500 |
| Capital | 17,626 | - | 17,626 |
| Occupancy | 11,057 | 11,057 | - |
| Insurance | 2,500 | - | 2,500 |
| Total Operating Cost | 113,625 | 36,910 | 76,715 |
| Training and Technical Assistance: | | | |
| Supplies | 11,250 | - | 11,250 |
| Travel | 5,000 | - | 5,000 |
| Contracted Services | 5,000 | - | 5,000 |
| Other | 5,000 | - | 5,000 |
| Total Training and Technical Assistance | 26,250 | - | 26,250 |
| CAC Administration: | | | |
| CAC Administrative Cost | 9,552 | 2,944 | 6,608 |
| Total KUB Round It Up Program, FY16 | 932,000 | 348,741 | 583,259 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| <i>Senior Companion Program, FY16:</i> | | | |
| Personnel | 29,090 | 30,496 | (1,406) |
| Personnel - Volunteer Stipends | 200,408 | 200,409 | (1) |
| Participant Wages - Stipends | 4,000 | 382 | 3,618 |
| Fringe Benefits | 12,218 | 12,510 | (292) |
| Participant Fringe Benefits | 13,800 | 11,962 | 1,838 |
| Supplies | 700 | 876 | (176) |
| Travel | 1,200 | 1,207 | (7) |
| Communications | 151 | 77 | 74 |
| Postage | 750 | 662 | 88 |
| Printing | 450 | 290 | 160 |
| Professional Services | 1,500 | 1,581 | (81) |
| Transportation | 50,000 | 50,933 | (933) |
| Occupancy | 1,500 | 1,462 | 38 |
| Insurance | 1,108 | 538 | 570 |
| Other | 3,700 | 3,641 | 59 |
| Recognition | 300 | 800 | (500) |
| CAC Administrative Cost | 68,425 | 69,711 | (1,286) |
| In-Kind | 37,000 | 35,547 | 1,453 |
| <i>Total Senior Companion Program, FY16</i> | <u>426,300</u> | <u>423,084</u> | <u>3,216</u> |
| <i>Ticket to Work Program, FY16:</i> | | | |
| Other | 34,836 | 230 | 34,606 |
| Participant Support Services | 69,072 | 939 | 68,133 |
| WIA Administrative Costs | 6,092 | - | 6,092 |
| <i>Total Ticket to Work Program, FY16</i> | <u>110,000</u> | <u>1,169</u> | <u>108,831</u> |
| <i>Senior Employment Services, FY16:</i> | | | |
| SCSEP Participant Wages: | | | |
| Personnel | 275,455 | 275,869 | (414) |
| Participant Fringe Benefits | 27,407 | 26,992 | 415 |
| <i>Total SCSEP Participant Wages</i> | <u>302,862</u> | <u>302,861</u> | <u>1</u> |
| SCSEP Other Program Costs: | | | |
| Personnel | 17,530 | 17,735 | (205) |
| Fringe Benefits | 7,362 | 7,715 | (353) |
| Transportation | 500 | 250 | 250 |
| Training | 100 | - | 100 |
| Other | 100 | - | 100 |
| Participant Support Services | 108 | - | 108 |
| <i>Total SCSEP Other Program Costs</i> | <u>25,700</u> | <u>25,700</u> | <u>-</u> |
| SCSEP Project Administration: | | | |
| Personnel | 8,765 | 6,870 | 1,895 |
| Fringe Benefits | 3,681 | 2,677 | 1,004 |
| Other | 4,154 | 7,053 | (2,899) |
| <i>Total SCSEP Project Administration</i> | <u>16,600</u> | <u>16,600</u> | <u>-</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND**

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| <i>Senior Employment Services, FY16 (Continued):</i> | | | |
| Local Cash Support: | | | |
| Personnel | 32,000 | 29,108 | 2,892 |
| Fringe Benefits | 12,579 | 12,067 | 512 |
| Supplies | 100 | - | 100 |
| Travel | 414 | 500 | (86) |
| Postage | 100 | - | 100 |
| Occupancy | 7,000 | 6,109 | 891 |
| Insurance | 100 | - | 100 |
| Other | 500 | - | 500 |
| CAC Administrative Cost | 4,075 | 6,056 | (1,981) |
| In-Kind | 54,840 | 54,840 | - |
| Total Local Cash Support | 111,708 | 108,680 | 3,028 |
| Digital Inclusion Project: | | | |
| Supplies | 4,800 | 1,536 | 3,264 |
| Travel | 500 | - | 500 |
| Other | 200 | 560 | (360) |
| In-Kind | 5,450 | 5,450 | - |
| Total Digital Inclusion Project | 10,950 | 7,546 | 3,404 |
| Total Senior Employment Services, FY16 | 467,820 | 461,387 | 6,433 |
| <i>Summer Feeding Program, FY15:</i> | | | |
| Administration: | | | |
| Personnel | 15,000 | 10,850 | 4,150 |
| Fringe Benefits | 7,000 | 5,645 | 1,355 |
| Travel | 1,000 | 863 | 137 |
| Telephone | 500 | 136 | 364 |
| Postage | 100 | 40 | 60 |
| Maintenance & Repair | 1,900 | 776 | 1,124 |
| Occupancy | 2,500 | 1,147 | 1,353 |
| CAC Administrative Cost | 2,000 | 1,926 | 74 |
| Total Administration | 30,000 | 21,383 | 8,617 |
| Operating Costs: | | | |
| Personnel | 10,000 | 8,635 | 1,365 |
| Fringe Benefits | 3,000 | 2,016 | 984 |
| Supplies | 170,000 | 160,607 | 9,393 |
| Travel | 500 | 193 | 307 |
| Other | 22,551 | 17,288 | 5,263 |
| CAC Administrative Cost | 2,000 | 1,574 | 426 |
| Total Operating Costs | 208,051 | 190,313 | 17,738 |
| Total Summer Feeding Program, FY15 | 238,051 | 211,696 | 26,355 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|------------------|---|
| Summer Feeding Program, FY16: | | | |
| Administration: | | | |
| Personnel | 39,888 | 31,422 | 8,466 |
| Fringe Benefits | 17,152 | 10,124 | 7,028 |
| Supplies | 1,500 | 434 | 1,066 |
| Travel | 3,000 | 2,178 | 822 |
| Telephone | 80 | 67 | 13 |
| Postage | 10 | 1 | 9 |
| Professional Services | 1,000 | 973 | 27 |
| Maintenance & Repair | 1,000 | 249 | 751 |
| Occupancy | 70 | 1,526 | (1,456) |
| Other | 24,670 | - | 24,670 |
| CAC Administrative Cost | 4,668 | 3,316 | 1,352 |
| Total Administration | 93,038 | 50,290 | 42,748 |
| Operating Costs: | | | |
| Personnel | 44,781 | 16,003 | 28,778 |
| Fringe Benefits | 7,418 | 3,521 | 3,897 |
| Supplies | 921,088 | 270,555 | 650,533 |
| Travel | 10,000 | 103 | 9,897 |
| Contracted Services | 12,500 | 8,371 | 4,129 |
| Other | 134,462 | 17,482 | 116,980 |
| CAC Administrative Cost | 5,374 | 1,846 | 3,528 |
| Total Operating Costs | 1,135,623 | 317,881 | 817,742 |
| Total Summer Feeding Program, FY16 | 1,228,661 | 368,171 | 860,490 |
| Senior Nutrition Program, FY16: | | | |
| Federal - IIC Congregate: | | | |
| Personnel | 117,519 | 122,804 | (5,285) |
| Fringe Benefits | 39,138 | 40,980 | (1,842) |
| Supplies | 12,011 | 3,797 | 8,214 |
| Travel | 2,391 | 2,509 | (118) |
| Communications | 540 | 335 | 205 |
| Postage | 2,500 | 682 | 1,818 |
| Printing | 4,000 | 829 | 3,171 |
| Professional Services | 1,020 | 1,143 | (123) |
| Occupancy | 6,636 | 6,592 | 44 |
| Insurance | 1,250 | 2,865 | (1,615) |
| Other | 256,750 | 258,801 | (2,051) |
| CAC Administrative Costs | 11,652 | 13,400 | (1,748) |
| In-Kind | 33,440 | 33,437 | 3 |
| Total Federal - IIC Congregate | 488,847 | 488,174 | 673 |
| Federal - IIC Home Delivered: | | | |
| Personnel | 180,000 | 165,610 | 14,390 |
| Fringe Benefits | 70,000 | 59,922 | 10,078 |
| Supplies | 3,050 | 3,480 | (430) |
| Travel | 120,000 | 75,880 | 44,120 |
| Communications | 540 | 440 | 100 |
| Postage | 6,000 | 7,303 | (1,303) |
| Printing | 7,636 | 11,198 | (3,562) |
| Professional Services | 1,020 | 923 | 97 |
| Occupancy | 6,636 | 7,829 | (1,193) |
| Insurance | 4,950 | 2,865 | 2,085 |
| Other | 1,525,850 | 887,137 | 638,713 |
| CAC Administrative Costs | 14,282 | 18,032 | (3,750) |
| Total Federal - IIC Home Delivered | 1,939,964 | 1,240,619 | 699,345 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|------------------|------------------|--|
| <i>Senior Nutrition Program, FY16 (Continued):</i> | | | |
| Contract Services - MAMS: | | | |
| Contracted Services | 20,000 | 7,222 | 12,778 |
| Meals Can Heal Project: | | | |
| Personnel | 15,051 | - | 15,051 |
| Fringe Benefits | 6,322 | - | 6,322 |
| Supplies | 240 | 1,310 | (1,070) |
| Travel | 338 | 177 | 161 |
| Communications | 240 | 148 | 92 |
| Contracted Services | 35,000 | 14,402 | 20,598 |
| CAC Administrative Costs | 21,809 | - | 21,809 |
| Total Meals Can Heal Project | 79,000 | 16,037 | 62,963 |
| Connecting Hearts: | | | |
| Personnel | 3,300 | 320 | 2,980 |
| Fringe Benefits | 420 | 164 | 256 |
| Supplies | 4,970 | - | 4,970 |
| CAC Administrative Costs | 110 | 46 | 64 |
| Total Connecting Hearts | 8,800 | 530 | 8,270 |
| <i>Total Senior Nutrition Program, FY16</i> | <u>2,536,611</u> | <u>1,752,582</u> | <u>784,029</u> |
| <i>After School Snack Program, FY15:</i> | | | |
| State USDA Funds: | | | |
| Professional Services | 13,992 | 13,068 | 924 |
| Local Funds: | | | |
| Personnel | 2,000 | 985 | 1,015 |
| Fringe Benefits | 840 | 392 | 448 |
| Supplies | 350 | 329 | 21 |
| Communications | 150 | 128 | 22 |
| Other | 1,066 | 236 | 830 |
| CAC Administrative Costs | 240 | 102 | 138 |
| Total Local Funds | 4,646 | 2,172 | 2,474 |
| <i>Total After School Snack Program, FY15</i> | <u>18,638</u> | <u>15,240</u> | <u>3,398</u> |
| <i>After School Snack Program, FY16:</i> | | | |
| State USDA Funds: | | | |
| Professional Services | 74,260 | 47,990 | 26,270 |
| Local Funds: | | | |
| Personnel | 10,000 | 4,372 | 5,628 |
| Fringe Benefits | 4,200 | 1,545 | 2,655 |
| Supplies | 100 | 72 | 28 |
| Communications | 500 | 276 | 224 |
| Other | 4,000 | 583 | 3,417 |
| CAC Administrative Costs | 1,200 | 430 | 770 |
| Total Local Funds | 20,000 | 7,278 | 12,722 |
| <i>Total After School Snack Program, FY16</i> | <u>94,260</u> | <u>55,268</u> | <u>38,992</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| Special Community Services Project, FY16: | | | |
| Community Leadership: | | | |
| Supplies | 3,216 | 2,681 | 535 |
| Contracted Services | 1,961 | 1,952 | 9 |
| Professional Services | 3,323 | 3,313 | 10 |
| Total Community Leadership | 8,500 | 7,946 | 554 |
| Program Support: | | | |
| Personnel | 145,000 | 138,279 | 6,721 |
| Fringe Benefits | 62,350 | 57,170 | 5,180 |
| Supplies | 8,000 | 3,146 | 4,854 |
| Travel | 2,000 | 1,280 | 720 |
| Communications | 7,150 | 20,212 | (13,062) |
| Professional Services | 43,500 | 3,443 | 40,057 |
| Audit Services | 5,000 | 575 | 4,425 |
| Capital | 50,168 | 5,746 | 44,422 |
| Maintenance & Repair | 10,000 | 7,078 | 2,922 |
| Training | 1,000 | - | 1,000 |
| Occupancy | 6,000 | 23,204 | (17,204) |
| Insurance | 10,000 | 10,381 | (381) |
| Other | 432,609 | 6,770 | 425,839 |
| CAC Administrative Costs | 17,400 | 15,103 | 2,297 |
| Total Program Support | 800,177 | 292,387 | 507,790 |
| Total Special Community Services Project, FY16 | 808,677 | 300,333 | 508,344 |
| Regional Network Training, FY16: | | | |
| Supplies | 5,108 | 3,964 | 1,144 |
| Other | 2,500 | - | 2,500 |
| Total Regional Network Training, FY16 | 7,608 | 3,964 | 3,644 |
| Transit Planning, FY16: | | | |
| Personnel | 8,262 | 8,262 | - |
| Fringe Benefits | 1,023 | 1,023 | - |
| Supplies | 31 | 31 | - |
| Travel | 190 | 190 | - |
| Contracted Services | 18,289 | 18,289 | - |
| Professional Services | 505 | 505 | - |
| CAC Administrative Costs | 999 | 999 | - |
| Total Transit Planning, FY16 | 29,299 | 29,299 | - |
| Tennessee Association of Community Action, FY16: | | | |
| Other | 2,101 | 2,101 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-------------------|------------------|--|
| <i>Transportation, FY16:</i> | | | |
| Personnel | 1,440,836 | 1,387,278 | 53,558 |
| Fringe Benefits | 575,800 | 575,796 | 4 |
| Supplies | 4,400 | 4,398 | 2 |
| Travel | 4,300 | 4,296 | 4 |
| Communications | 66,000 | 65,900 | 100 |
| Printing | 100 | 60 | 40 |
| Professional Services | 25,500 | 25,107 | 393 |
| Capital | 744,000 | 743,680 | 320 |
| Maintenance & Repair | 620,100 | 620,076 | 24 |
| Training | 1,500 | 1,440 | 60 |
| Occupancy | 32,400 | 32,346 | 54 |
| Insurance | 85,500 | 85,440 | 60 |
| Other | 25,160 | 10,043 | 15,117 |
| CAC Administrative Costs | 152,760 | 152,759 | 1 |
| <i>Total Transportation, FY16</i> | <u>3,778,356</u> | <u>3,708,619</u> | <u>69,737</u> |
| <i>TVA Energy Makeover Program, FY16:</i> | | | |
| Direct Job Costs: | | | |
| Personnel | 373,300 | 259,750 | 113,550 |
| Fringe Benefits | 160,519 | 101,369 | 59,150 |
| Supplies | 3,856,000 | 1,755,355 | 2,100,645 |
| Communications | 83 | 83 | - |
| Contracted Services | 7,552,956 | 3,383,906 | 4,169,050 |
| Transportation | 24,570 | 9,836 | 14,734 |
| Other | 302 | 302 | - |
| <i>Total Direct Job Costs</i> | <u>11,967,730</u> | <u>5,510,601</u> | <u>6,457,129</u> |
| Operating Costs: | | | |
| Personnel | 787,350 | 303,863 | 483,487 |
| Fringe Benefits | 338,560 | 105,587 | 232,973 |
| Supplies | 239,750 | 237,361 | 2,389 |
| Travel | 7,051 | 49 | 7,002 |
| Communications | 20,000 | 19,274 | 726 |
| Contracted Services | 464,000 | 61,919 | 402,081 |
| Professional Services | 227,400 | 284,117 | (56,717) |
| Audit Services | 3,750 | - | 3,750 |
| Capital | 213,902 | - | 213,902 |
| Training | 15,000 | - | 15,000 |
| Occupancy | 30,058 | 22,754 | 7,304 |
| Other | - | 2,098 | (2,098) |
| <i>Total Operating Costs</i> | <u>2,346,821</u> | <u>1,037,022</u> | <u>1,309,799</u> |
| Administration: | | | |
| Supplies | 4,980 | 4,980 | - |
| Contracted Services | 39,751 | 39,751 | - |
| CAC Administrative Costs | 650,718 | 84,106 | 566,612 |
| <i>Total Administration</i> | <u>695,449</u> | <u>128,837</u> | <u>566,612</u> |
| <i>Total TVA Energy Makeover Program, FY16</i> | <u>15,010,000</u> | <u>6,676,460</u> | <u>8,333,540</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016**

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| <i>CAC - City Highrise Case Management Project, FY16:</i> | | | |
| Personnel | 116,948 | 112,057 | 4,891 |
| Fringe Benefits | 49,580 | 50,027 | (447) |
| Supplies | 1,000 | 2,756 | (1,756) |
| Travel | 1,500 | 2,204 | (704) |
| Communications | 2,500 | 3,251 | (751) |
| Contracted Services | 2,300 | 312 | 1,988 |
| Training | 700 | 485 | 215 |
| CAC Administrative Costs | 12,972 | 12,409 | 563 |
| <i>Total CAC - City Highrise Case Management Project, FY16</i> | <u>187,500</u> | <u>183,501</u> | <u>3,999</u> |
| <i>Utility Assistance Project, FY16:</i> | | | |
| KUB Project Help: | | | |
| Client Services | 100,000 | 36,647 | 63,353 |
| Community Contributions: | | | |
| Client Services | 5,500 | 2,752 | 2,748 |
| <i>Total Utility Assistance Project, FY16</i> | <u>105,500</u> | <u>39,399</u> | <u>66,101</u> |
| <i>United Way - Case Management, FY16:</i> | | | |
| United Way Funds: | | | |
| Personnel | 35,000 | 18,245 | 16,755 |
| Fringe Benefits | 15,050 | 7,908 | 7,142 |
| Occupancy | 1,288 | 607 | 681 |
| CAC Administrative Costs | 4,200 | 2,047 | 2,153 |
| <i>Total United Way Funds</i> | <u>55,538</u> | <u>28,807</u> | <u>26,731</u> |
| Local Cash Funds: | | | |
| Fringe Benefits | 60 | 60 | - |
| Supplies | 800 | 794 | 6 |
| Travel | 75 | 73 | 2 |
| Communications | 450 | 446 | 4 |
| Other | 515 | 512 | 3 |
| <i>Total Local Cash Funds</i> | <u>1,900</u> | <u>1,885</u> | <u>15</u> |
| <i>Total United Way - Case Management, FY16</i> | <u>57,438</u> | <u>30,692</u> | <u>26,746</u> |
| <i>United Way - Case Management, FY17:</i> | | | |
| United Way Funds: | | | |
| Personnel | 19,060 | 7,922 | 11,138 |
| Fringe Benefits | 8,190 | 878 | 7,312 |
| <i>Total United Way Funds</i> | <u>27,250</u> | <u>8,800</u> | <u>18,450</u> |
| Local Cash Funds: | | | |
| Fringe Benefits | 25 | - | 25 |
| Supplies | 600 | 149 | 451 |
| Travel | 250 | 363 | (113) |
| Communications | 420 | 46 | 374 |
| Occupancy | 1,500 | - | 1,500 |
| Other | 156 | - | 156 |
| CAC Administrative Costs | 2,287 | 842 | 1,445 |
| <i>Total Local Cash Funds</i> | <u>5,238</u> | <u>1,400</u> | <u>3,838</u> |
| <i>Total United Way - Case Management, FY17</i> | <u>32,488</u> | <u>10,200</u> | <u>22,288</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|---------|--|
| <i>KUB Project Help, FY16:</i> | | | |
| Client Services | 235,000 | 173,148 | 61,852 |
| <i>Volunteer Assisted Transportation Program - Local, FY16:</i> | | | |
| New Freedom Operating Funds: | | | |
| Contracted Services | 21,505 | 360 | 21,145 |
| Professional Services | - | 257 | (257) |
| Capital - Vehicles | 51,050 | 41,846 | 9,204 |
| Maintenance & Repair | 50,000 | - | 50,000 |
| Other | 50,000 | - | 50,000 |
| In-Kind | 500 | 185 | 315 |
| <i>Total Volunteer Assisted Transportation Program - Local, FY16</i> | 173,055 | 42,648 | 130,407 |
| <i>Volunteer Assisted Transportation Program - New Freedom, FY16:</i> | | | |
| New Freedom Operating Match: | | | |
| Personnel | 106,439 | 106,439 | - |
| Fringe Benefits | 46,427 | 46,427 | - |
| Supplies | 12,012 | 12,012 | - |
| Travel | 870 | 870 | - |
| Communications | 6,462 | 6,462 | - |
| Printing | 1,373 | 1,373 | - |
| Contracted Services | 20,332 | 20,332 | - |
| Professional Services | 6,948 | 6,948 | - |
| Maintenance & Repair | 10,083 | 10,083 | - |
| Training | 120 | 120 | - |
| Occupancy | 2,592 | 2,592 | - |
| Insurance | 12,860 | 12,860 | - |
| Other | 875 | 875 | - |
| CAC Administrative Costs | 11,870 | 11,870 | - |
| In-Kind | 73,000 | 73,000 | - |
| <i>Total Volunteer Assisted Transportation Program - New Freedom, FY16</i> | 312,263 | 312,263 | - |
| <i>Weatherization Assistance Program, FY16:</i> | | | |
| Program Support: | | | |
| Personnel | 131 | 131 | - |
| Fringe Benefits | 85 | 85 | - |
| Supplies | 10,535 | 10,535 | - |
| Travel | 820 | 820 | - |
| Communications | 1,527 | 1,527 | - |
| Professional Services | 166 | 166 | - |
| Other | 8 | 8 | - |
| CAC Administrative Costs | 755 | 755 | - |
| <i>Total Program Support</i> | 14,027 | 14,027 | - |
| Direct Services: | | | |
| Professional Services | 67,605 | 67,605 | - |
| Health & Safety: | | | |
| Professional Services | 13,084 | 13,084 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------|--|
| <i>Weatherization Assistance Program, FY16 (Continued):</i> | | | |
| Home Related Program Operations: | | | |
| Personnel | 4,267 | 4,267 | - |
| Fringe Benefits | 2,750 | 2,750 | - |
| Total Home Related Program Operations | 7,017 | 7,017 | - |
| Training & Tech Assistance: | | | |
| Travel | 636 | 636 | - |
| Roane Program Support: | | | |
| CAC Administrative Costs | 21 | 21 | - |
| Roane Direct Services: | | | |
| Professional Services | 13,655 | 13,655 | - |
| Roane Health & Safety: | | | |
| Professional Services | 3,942 | 3,942 | - |
| Roane Program Operations: | | | |
| Personnel | 123 | 123 | - |
| Fringe Benefits | 85 | 85 | - |
| Total Roane Program Operations | 208 | 208 | - |
| <i>Total Weatherization Assistance Program, FY16</i> | 120,195 | 120,195 | - |
| <i>ETHRA Weatherization Assistance Program, FY16:</i> | | | |
| Program Support: | | | |
| Other | 4,134 | - | 4,134 |
| CAC Administrative Costs | 7,924 | - | 7,924 |
| Total Program Support | 12,058 | - | 12,058 |
| Direct Services: | | | |
| Contracted Services | 152,088 | 152,088 | - |
| Professional Services | 273,703 | - | 273,703 |
| Total Direct Services | 425,791 | 152,088 | 273,703 |
| DOE H&S: | | | |
| Professional Services | 125,738 | - | 125,738 |
| LIHEAP H&S: | | | |
| Professional Services | 188,822 | - | 188,822 |
| Program Operations: | | | |
| Personnel | 56,603 | 14,056 | 42,547 |
| Fringe Benefits | 24,339 | 4,883 | 19,456 |
| Supplies | 6,000 | - | 6,000 |
| Travel | 6,750 | - | 6,750 |
| CAC Administrative Costs | - | 1,222 | (1,222) |
| Total Program Operations | 93,692 | 20,161 | 73,531 |
| <i>Total ETHRA Weatherization Assistance Program, FY16</i> | 846,101 | 172,249 | 673,852 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
 CONDUCT AND ADMINISTRATION FUND
 For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|----------------------|----------------------|--|
| <i>Workforce Administration Program, FY16:</i> | | | |
| Summer Youth Fringe Benefits | 100 | - | 100 |
| Professional Services | 100 | 71 | 29 |
| Occupancy | 29,000 | 28,287 | 713 |
| Other | 30,000 | 29,775 | 225 |
| In-School Activities | 550 | 543 | 7 |
| WIA Administrative Costs | 2,433 | 3 | 2,430 |
| <i>Total Workforce Administration Program, FY16</i> | <u>62,183</u> | <u>58,679</u> | <u>3,504</u> |
| <i>SNAP Program, FY16:</i> | | | |
| Personnel | 16,700 | 1,237 | 15,463 |
| Fringe Benefits | 7,181 | 418 | 6,763 |
| Other | 8,900 | - | 8,900 |
| Participant Support Services | 83,291 | 7,187 | 76,104 |
| CAC Administrative Costs | 12,897 | 124 | 12,773 |
| <i>Total SNAP Program, FY16</i> | <u>128,969</u> | <u>8,966</u> | <u>120,003</u> |
| <i>Change in Long-term Compensated Absences Payable</i> | <u>-</u> | <u>(36,819)</u> | <u>36,819</u> |
| TOTAL CONDUCT & ADMINISTRATION FUND | <u>\$ 61,547,686</u> | <u>\$ 40,254,279</u> | <u>\$ 21,293,407</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

**SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONSORTIUM FUND**

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-------------------------|---------------------|---|
| WIA Dislocated Worker, 6/30/16 | \$ 744,091 | \$ 744,091 | \$ - |
| WIA Dislocated Worker, 6/30/17 | 813,740 | 95,401 | (718,339) |
| WIOA Incumbent Worker Contract, 12/31/16 | 104,494 | 64,484 | (40,010) |
| RESEA Contract, 6/30/16 | 8,760 | 6,937 | (1,823) |
| WIOA Rapid Response, 6/30/16 | 50,000 | 50,000 | - |
| WIA Youth Experience Contract, 9/30/15 | 12,110 | 12,110 | - |
| WIA Adult Grant, 6/30/16 | 464,290 | 464,290 | - |
| WIA Adult Grant, 6/30/17 | 782,842 | 495,826 | (287,016) |
| WIA Youth Grant, 6/30/16 | 388,067 | 388,067 | - |
| WIA Youth Grant, 6/30/17 | 947,773 | 428,942 | (518,831) |
| WIA Youth Grant, 6/30/18 | 922,296 | - | (922,296) |
| WIOA Incentive Grant, 10/31/15 | 5,444 | 5,444 | - |
| WIA Transitional Funding, 6/30/16 | 72,034 | 60,122 | (11,912) |
| WIA Cost Allocation Pool, 6/30/16 | 73,717 | 73,717 | - |
| WIA Program Income, 6/30/16 | 48,200 | 46,516 | (1,684) |
| WIA SEELC Pellissippi State Prog Inc, 6/30/17 | 29,000 | 900 | (28,100) |
| TOTAL CONSORTIUM FUND | \$ 5,466,858 | \$ 2,936,847 | \$ (2,530,011) |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|-----------|--|
| <i>WIA Dislocated Worker, 6/30/16:</i> | | | |
| WIA Dislocated Worker (#1): | | | |
| Other - Career Center Allocation | \$ 25,063 | \$ 25,063 | \$ - |
| Other - Fees | 1,238 | 1,238 | - |
| Prtsupser - Tuition Education Expenses | 4,225 | 4,225 | - |
| Prtsupser - Training Expenses | 309 | 309 | - |
| Prtsupser - Adult Dislocated Worker | 52,850 | 52,850 | - |
| WIA Administration Allocation | 11,744 | 11,744 | - |
| Total WIA Dislocated Worker (#1) | 95,429 | 95,429 | - |
| WIA Dislocated Worker (#2): | | | |
| Trans - Trans Participants | 22,851 | 22,851 | - |
| Other - Career Center Allocation | 107,357 | 107,357 | - |
| Other - Direct Program Allocation | 34,913 | 34,913 | - |
| Prtsupser - Tuition Education Expenses | 96,167 | 96,167 | - |
| Prtsupser - Training Expenses | 23,888 | 23,888 | - |
| Prtsupser - Adult Dislocated Worker | 319,965 | 319,965 | - |
| WIA Administration Allocation | 43,521 | 43,521 | - |
| Total WIA Dislocated Worker (#2) | 648,662 | 648,662 | - |
| Total WIA Dislocated Worker, 6/30/16 | 744,091 | 744,091 | - |
| <i>WIA Dislocated Worker, 6/30/17:</i> | | | |
| WIA Dislocated Worker (#1): | | | |
| Trans - Trans Participants | 18,334 | - | 18,334 |
| Other - Career Center Allocation | 36,769 | 17,966 | 18,803 |
| Other - Direct Program Allocation | 19,260 | 7,556 | 11,704 |
| Prtsupser - Tuition Education Expenses | 37,089 | 4,343 | 32,746 |
| Prtsupser - Training Expenses | 23,032 | - | 23,032 |
| WIA Administration Allocation | 14,942 | 6,251 | 8,691 |
| Total WIA Dislocated Worker (#1) | 149,426 | 36,116 | 113,310 |
| WIA Dislocated Worker (#2): | | | |
| Trans - Trans Participants | 80,827 | 4,379 | 76,448 |
| Other - Career Center Allocation | 156,418 | 8,981 | 147,437 |
| Other - Direct Program Allocation | 83,604 | 7,141 | 76,463 |
| Prtsupser - Tuition Education Expenses | 158,437 | 26,154 | 132,283 |
| Prtsupser - Training Expenses | 115,197 | 5,080 | 110,117 |
| Prtsupser - Bus Tickets | 3,400 | - | 3,400 |
| WIA Administration Allocation | 66,431 | 7,550 | 58,881 |
| Total WIA Dislocated Worker (#2) | 664,314 | 59,285 | 605,029 |
| Total WIA Dislocated Worker, 6/30/17 | 813,740 | 95,401 | 718,339 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|----------------|--|
| <i>WIOA Incumbent Worker Contract, 12/31/16:</i> | | | |
| WIOA Incumbent Worker Grant (#1): | | | |
| Contract Services | 29,494 | 29,494 | - |
| WIOA Incumbent Worker Grant (#2): | | | |
| Contract Services | 75,000 | 34,990 | 40,010 |
| <i>Total WIOA Incumbent Worker Contract, 12/31/16</i> | <u>104,494</u> | <u>64,484</u> | <u>40,010</u> |
| <i>RESEA Contract, 6/30/16:</i> | | | |
| Personnel Budget | 4,906 | 4,228 | 678 |
| Fringe Benefits Budget | 2,110 | 1,744 | 366 |
| Travel Budget | 1,006 | 635 | 371 |
| Other Budget | 300 | - | 300 |
| CAC Administrative Costs | 438 | 330 | 108 |
| <i>Total RESEA Contract, 6/30/16</i> | <u>8,760</u> | <u>6,937</u> | <u>1,823</u> |
| <i>WIOA Rapid Response, 6/30/16:</i> | | | |
| Contract Services | 50,000 | 50,000 | - |
| <i>WIA Youth Experience Contract, 9/30/15:</i> | | | |
| Personnel - Participant Work Experience | 10,518 | 10,518 | - |
| Summer Youth Benefits | 731 | 731 | - |
| Prtsupser - Training Expenses | 11 | 11 | - |
| WIA Administration Allocation | 850 | 850 | - |
| <i>Total WIA Youth Experience Contract, 9/30/15</i> | <u>12,110</u> | <u>12,110</u> | <u>-</u> |
| <i>WIA Adult, 6/30/16:</i> | | | |
| WIA Adult (#2): | | | |
| Trans - Trans Participants | 40,919 | 40,919 | - |
| Other - Career Center Allocation | 153,217 | 153,217 | - |
| Other - Direct Program Allocation | 43,620 | 43,620 | - |
| Prtsupser - Tuition Education Expenses | 153,583 | 153,583 | - |
| Prtsupser - Training Expenses | 45,181 | 45,181 | - |
| Prtsupser - Bus Tickets | 400 | 400 | - |
| WIA Administration Allocation | 27,370 | 27,370 | - |
| <i>Total WIA Adult, 6/30/16</i> | <u>464,290</u> | <u>464,290</u> | <u>-</u> |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|-----------------|----------------|--|
| WIA Adult, 6/30/17: | | | |
| WIA Adult (#1): | | | |
| Other - Career Center Allocation | 49,642 | 49,642 | - |
| Other - Direct Program Allocation | 8,921 | 8,921 | - |
| Prtsupser - Training Expenses | 320 | 320 | - |
| WIA Administration Allocation | 6,542 | 6,542 | - |
| Total WIA Adult (#1) | 65,425 | 65,425 | - |
| WIA Adult (#2): | | | |
| Trans - Trans Participants | 50,693 | 25,312 | 25,381 |
| Other - Career Center Allocation | 233,613 | 156,996 | 76,617 |
| Other - Direct Program Allocation | 111,627 | 57,859 | 53,768 |
| Prtsupser - Client Support Services | 5,000 | - | 5,000 |
| Prtsupser - Tuition Education Expenses | 176,888 | 102,232 | 74,656 |
| Prtsupser - Training Expenses | 64,929 | 17,023 | 47,906 |
| Prtsupser - Bus Tickets | 2,925 | 650 | 2,275 |
| WIA Administration Allocation | 71,742 | 70,329 | 1,413 |
| Total WIA Adult (#2) | 717,417 | 430,401 | 287,016 |
| Total WIA Adult, 6/30/17 | 782,842 | 495,826 | 287,016 |
| WIA Youth Grant, 6/30/16: | | | |
| WIA Out-of-School Youth Program: | | | |
| Personnel Budget | 20,422 | 20,422 | - |
| Fringe Benefits Budget | 7,535 | 7,535 | - |
| Travel Budget | 1,893 | 1,893 | - |
| Communications Budget | 327 | 327 | - |
| Transportation Budget | 11,942 | 11,942 | - |
| Other Budget | 97,472 | 97,472 | - |
| Participant Support Services Budget | 90,600 | 90,600 | - |
| Total WIA Out-of-School Youth Program | 230,191 | 230,191 | - |
| WIA In-School Youth Program: | | | |
| Personnel Budget | 47,814 | 47,814 | - |
| Summer Youth Wages | 19,142 | 19,142 | - |
| Fringe Benefits Budget | 20,436 | 20,436 | - |
| Summer Youth Fringe Benefits | 2,642 | 2,642 | - |
| Supplies Budget | 1,758 | 1,758 | - |
| Travel Budget | 1,098 | 1,098 | - |
| Communications Budget | 2,056 | 2,056 | - |
| Printing | 33 | 33 | - |
| Professional Services Budget | 50 | 50 | - |
| Transportation Budget | 392 | 392 | - |
| Capital Budget | 977 | 977 | - |
| Occupancy - Rent/Lease | 10,276 | 10,276 | - |
| Other - Other Budget | 9,541 | 9,541 | - |
| Participant Support Services Budget | 9,422 | 9,422 | - |
| In-School Activities Budget | 1,288 | 1,288 | - |
| Total WIA In-School Youth Program | 126,925 | 126,925 | - |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------|--|
| <i>WIA Youth Grant, 6/30/16 (Continued):</i> | | | |
| WIA Youth, Administration: | | | |
| CAC Administrative Costs | 7,973 | 7,973 | - |
| WIA Administration Allocation | 22,978 | 22,978 | - |
| Total WIA Youth, Administration | 30,951 | 30,951 | - |
| Total WIA Youth Grant, 6/30/16 | 388,067 | 388,067 | - |
| <i>WIA Youth Grant, 6/30/17:</i> | | | |
| WIA Out-of-School Youth Program: | | | |
| Personnel Budget | 78,573 | 25,275 | 53,298 |
| Participant Wages Budget | - | 2,650 | (2,650) |
| Fringe Benefits Budget | 33,787 | 9,640 | 24,147 |
| Summer Youth Fringe Benefits Budget | - | 97 | (97) |
| Supplies Budget | 1,750 | - | 1,750 |
| Travel - Budget | 5,012 | 2,072 | 2,940 |
| Communications Budget | 1,250 | 70 | 1,180 |
| Transportation Budget | 15,728 | 14,371 | 1,357 |
| Subcontractors Budget | 68,869 | - | 68,869 |
| Other Budget | 96,180 | 95,825 | 355 |
| Participant Support Services Budget | 82,388 | 91,113 | (8,725) |
| Total WIA Out-of-School Youth Program | 383,537 | 241,113 | 142,424 |
| WIA Out-of-School Work Experience Program: | | | |
| Personnel Budget | 13,866 | 6,424 | 7,442 |
| Participant Wages Budget | 50,308 | 5,691 | 44,617 |
| Fringe Benefits Budget | 5,962 | 2,344 | 3,618 |
| Summer Youth Fringe Benefits Budget | - | 435 | (435) |
| Participant Fringe Benefits Budget | 5,030 | - | 5,030 |
| Subcontractors Budget | 17,218 | - | 17,218 |
| Total WIA Out-of-School Work Experience Program | 92,384 | 14,894 | 77,490 |
| WIA In-School Work Experience Program: | | | |
| Personnel Budget | 18,000 | 5,627 | 12,373 |
| Summer Youth Wages Budget | 55,000 | 16,157 | 38,843 |
| Participant Wages Budget | 8,000 | 1,515 | 6,485 |
| Fringe Benefits Budget | 7,020 | 2,145 | 4,875 |
| Summer Youth Fringe Benefits Budget | 6,600 | 1,352 | 5,248 |
| Participant Fringe Benefits Budget | 960 | - | 960 |
| Participant Training Budget | 1,500 | 413 | 1,087 |
| Total WIA In-School Work Experience Program | 97,080 | 27,209 | 69,871 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------|--|
| <i>WIA Youth Grant, 6/30/17 (Continued):</i> | | | |
| WIA In-School Youth Program: | | | |
| Personnel Budget | 102,000 | 40,851 | 61,149 |
| Participant Wages Budget | - | 101 | (101) |
| Fringe Benefits Budget | 39,780 | 15,633 | 24,147 |
| Summer Youth Fringe Benefits Budget | - | 113 | (113) |
| Supplies Budget | 4,958 | 662 | 4,296 |
| Travel - Budget | 6,500 | 1,028 | 5,472 |
| Communications Budget | 3,266 | 790 | 2,476 |
| Postage Budget | - | 6 | (6) |
| Printing Budget | 692 | - | 692 |
| Training | - | 99 | (99) |
| Occupancy Budget | 12,799 | - | 12,799 |
| Other Budget | 53,000 | 14,860 | 38,140 |
| Participant Support Services Budget | 47,000 | 11,091 | 35,909 |
| In-School Activities Budget | 10,000 | 3,437 | 6,563 |
| Total WIA In-School Youth Program | 279,995 | 88,671 | 191,324 |
| WIA Youth, Administration: | | | |
| CAC Administrative Costs | 29,380 | 8,081 | 21,299 |
| WIA Administration Allocation | 65,397 | 48,974 | 16,423 |
| Total WIA Youth, Administration | 94,777 | 57,055 | 37,722 |
| Total WIA Youth Grant, 6/30/17 | 947,773 | 428,942 | 518,831 |
| <i>WIA Youth Grant, 6/30/18:</i> | | | |
| WIA Out-of-School Youth Program: | | | |
| Personnel Budget | 79,787 | - | 79,787 |
| Fringe Benefits Budget | 31,117 | - | 31,117 |
| Supplies Budget | 1,750 | - | 1,750 |
| Travel - Budget | 5,012 | - | 5,012 |
| Communications Budget | 1,250 | - | 1,250 |
| Transportation Budget | 7,864 | - | 7,864 |
| Subcontractors Budget | 247,739 | - | 247,739 |
| Other Budget | 62,028 | - | 62,028 |
| Participant Support Services Budget | 82,388 | - | 82,388 |
| Total WIA Out-of-School Youth Program | 518,935 | - | 518,935 |
| WIA Out-of-School Work Experience Program: | | | |
| Personnel Budget | 13,866 | - | 13,866 |
| Participant Wages Budget | 25,154 | - | 25,154 |
| Fringe Benefits Budget | 5,962 | - | 5,962 |
| Participant Fringe Benefits Budget | 2,515 | - | 2,515 |
| Subcontractors Budget | 106,174 | - | 106,174 |
| Total WIA Out-of-School Work Experience Program | 153,671 | - | 153,671 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|---|-----------------|---------------|--|
| <i>WIA Youth Grant, 6/30/18 (Continued):</i> | | | |
| <i>WIA In-School Work Experience Program:</i> | | | |
| Personnel Budget | 9,000 | - | 9,000 |
| Summer Youth Wages Budget | 13,750 | - | 13,750 |
| Participant Wages Budget | 4,000 | - | 4,000 |
| Fringe Benefits Budget | 3,510 | - | 3,510 |
| Summer Youth Fringe Benefits Budget | 3,300 | - | 3,300 |
| Participant Fringe Benefits Budget | 480 | - | 480 |
| Participant Training Budget | 750 | - | 750 |
| Total WIA In-School Work Experience Program | 34,790 | - | 34,790 |
| <i>WIA In-School Youth Program:</i> | | | |
| Personnel Budget | 47,347 | - | 47,347 |
| Fringe Benefits Budget | 18,466 | - | 18,466 |
| Supplies Budget | 2,479 | - | 2,479 |
| Travel - Budget | 3,250 | - | 3,250 |
| Communications Budget | 1,633 | - | 1,633 |
| Printing Budget | 346 | - | 346 |
| Occupancy Budget | 6,400 | - | 6,400 |
| Other Budget | 26,000 | - | 26,000 |
| Participant Support Services Budget | 11,750 | - | 11,750 |
| In-School Activities Budget | 5,000 | - | 5,000 |
| Total WIA In-School Youth Program | 122,671 | - | 122,671 |
| <i>WIA Youth, Administration:</i> | | | |
| CAC Administrative Costs | 28,591 | - | 28,591 |
| WIA Administration Allocation | 63,638 | - | 63,638 |
| Total WIA Youth, Administration | 92,229 | - | 92,229 |
| Total WIA Youth Grant, 6/30/18 | 922,296 | - | 922,296 |
| <i>WIOA Incentive Grant, 10/31/15:</i> | | | |
| <i>WIA 2nd Incentive:</i> | | | |
| Participant Support Services Budget | 4,544 | 4,544 | - |
| WIA Administration Allocation | 900 | 900 | - |
| Total WIOA Incentive Grant, 10/31/15 | 5,444 | 5,444 | - |
| <i>WIA Transitional Funding, 6/30/16:</i> | | | |
| Personnel Budget | 8,929 | 8,911 | 18 |
| Fringe Benefits Budget | 3,453 | 3,390 | 63 |
| Supplies Budget | 3,500 | - | 3,500 |
| Travel - Budget | 26,161 | 26,137 | 24 |
| Professional Services Budget | 24,900 | 19,592 | 5,308 |
| Other Budget | 5,091 | 2,092 | 2,999 |
| Total WIA Transitional Funding, 6/30/16 | 72,034 | 60,122 | 11,912 |

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND

For The Year Ended June 30, 2016

| | FINAL BUDGET | ACTUAL | VARIANCE FAVORABLE (UNFAVORABLE) |
|--|---------------------|---------------------|--|
| <i>WIA Cost Allocation Pool, 6/30/16:</i> | | | |
| Personnel Budget | 30,399 | 30,399 | - |
| Fringe Benefits Budget | 13,072 | 13,072 | - |
| Supplies Budget | 9,029 | 9,029 | - |
| Communications Budget | 2,798 | 2,798 | - |
| Postage Budget | 301 | 301 | - |
| Printing Budget | 2,544 | 2,544 | - |
| Maintenance & Repair Budget | 8,872 | 8,872 | - |
| CAC Administrative Costs | 6,702 | 6,702 | - |
| <i>Total WIA Cost Allocation Pool, 6/30/16</i> | <u>73,717</u> | <u>73,717</u> | <u>-</u> |
| <i>WIA Program Income, 6/30/16:</i> | | | |
| UT Relationship Rx Program: | | | |
| Travel - Budget | 200 | 166 | 34 |
| Transportation Budget | 24,800 | 23,344 | 1,456 |
| CAC Administrative Costs | 800 | 772 | 28 |
| WIA Administration Allocation | 3,200 | 3,121 | 79 |
| <i>Total UT Relationship Rx Program</i> | <u>29,000</u> | <u>27,403</u> | <u>1,597</u> |
| Face Forward Workshop: | | | |
| Personnel Budget | 4,390 | 4,335 | 55 |
| Participant Wages Budget | 12,290 | 12,289 | 1 |
| Fringe Benefits Budget | 600 | 586 | 14 |
| Summer Youth Fringe Benefits Budget | 950 | 940 | 10 |
| Travel - Budget | 180 | 176 | 4 |
| Communications Budget | 30 | 29 | 1 |
| CAC Administrative Costs | 760 | 758 | 2 |
| <i>Total Face Forward Workshop</i> | <u>19,200</u> | <u>19,113</u> | <u>87</u> |
| <i>Total WIA Program Income, 6/30/16</i> | <u>48,200</u> | <u>46,516</u> | <u>1,684</u> |
| <i>WIA SEELC Pellissippi State Program Income, 6/30/16:</i> | | | |
| Professional Services Budget | 5,000 | - | 5,000 |
| Other Budget | 10,550 | - | 10,550 |
| Participant Support Services Budget | 10,550 | 900 | 9,650 |
| WIA Administration Allocation | 2,900 | - | 2,900 |
| <i>Total WIA SEELC Pellissippi State Program Income, 6/30/16</i> | <u>29,000</u> | <u>900</u> | <u>28,100</u> |
| TOTAL CONSORTIUM FUND | <u>\$ 5,466,858</u> | <u>\$ 2,936,847</u> | <u>\$ 2,530,011</u> |

**INTERNAL CONTROL
AND COMPLIANCE
SECTION**



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee (the Committee) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Committee's basic financial statements, and have issued our report thereon dated March 30, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Committee's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Committee's internal control. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in

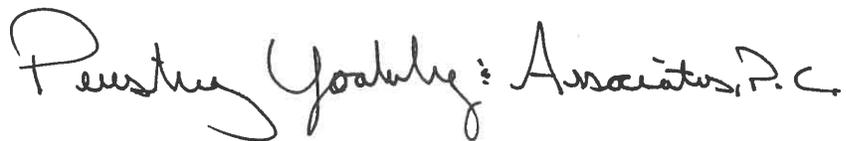
internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Committee's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Committee's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Committee's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Knoxville, Tennessee
March 30, 2017



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH UNIFORM GUIDANCE

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Report on Compliance for Each Major Federal Program

We have audited Knoxville-Knox County Community Action Committee's (the Committee) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget Compliance Supplement* that could have a direct and material effect on each of the Committee's major federal programs for the year ended June 30, 2016. The Committee's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Committee's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Committee's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Committee's compliance.

Opinion on Each Major Federal Program

In our opinion, the Committee complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of the Committee is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Committee's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Committee's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Knoxville, Tennessee
March 30, 2017

Peuster Goadby & Associates, P.C.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

The auditor's report expressed an unmodified opinion on the financial statements of Knoxville-Knox County Community Action Committee.

Internal control over financial reporting:

| | |
|--|--|
| Material weakness identified? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Significant deficiency identified that are not considered to be material weaknesses? | Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/> |
| Noncompliance material to financial statements noted? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

FEDERAL AWARDS

Internal control over major programs:

| | |
|--|--|
| Material weakness identified? | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |
| Significant deficiency identified that are not considered to be material weaknesses? | Yes <input type="checkbox"/> None reported <input checked="" type="checkbox"/> |

The auditor's report expressed an unmodified opinion on compliance for major programs.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of Major Programs:

| <i>CFDA Number(s)</i> | <i>Name of Federal Program or Cluster</i> |
|-----------------------|---|
| 14.900 | City LEAD Hazard Control Program |
| 93.600 | Head Start |

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000
 Auditee qualified as low-risk auditee? Yes No

Section II - Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, abuse, and instances of noncompliance related to the financial statements for which *Government Auditing Standards* require reporting.

None Reported

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs - *continued*
Year Ended June 30, 2016

Section III - Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None Reported

PRIOR YEAR FINDINGS

This section identifies the prior year audit findings required to be reported by 2 CFR 200 Section 516(a) of the Uniform Guidance (for example, significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs), as well as any abuse findings involving federal awards that are material to a major program.

None Reported.